DOCUMENT RESUME

ED 087 103 EA 005 846

TITLE	The Governor's Task Force on Educational Financing and Property Tax Reform. Final Report.
INSTITUTION	Governor's Task Force on Educational Financing and Property Tax Reform, Madison, Wis.
PUB DATE	Feb 73
NOTE	116p.; This document contains 90 leaves, some of which are 11 inches wide by 8 1/2 inches high and require two microfiche frames
EDRS PRICE	MF-$0.65 HC-$6.58
DESCRIPTORS	*Educational Finance; *Educational Legislation; Elementary Schools; Equal Education; Equalization Aid; *Property Taxes; *School Taxes; Secondary Schools; Special Education; State Aid; Tax Allocation; Tax Effort; Tax Rates; Tax Support
IDENTIFIERS	*Tax Reform; Wisconsin

ABSTRACT

The task force was charged with the responsibility of reexamining the whole base for financing public elementary and secondary education in Wisconsin, making recommendations for shifting the base of elementary and secondary school funding from the local property tax to other means of public support to eliminate the disparity of educational opportunity and tax burden, and incorporating the recommendations into a final report to include proposed educational legislation. The report contains a summary of general and detailed recommendations on the method of financing schools, the minimum standards to be met by all school districts, the method of financing special education programs, the administration of the property tax, and a proposal for individual property tax relief. A set of detailed tables and numerous appendixes statistically outline discrepancies in wealth, tax effort, and expenditures per pupil among Wisconsin's various school districts. Two appendixes give a State-by-State ranking by amounts of 1969-70 property tax revenue per capita and by 1969-70 effective property tax rates. The document concludes with estimates of projected aid and tax rates for 1973-74 that would result from implementation of Task Force recommendations and compares these estimates with the 1972-73 aids and taxes. (Author/DN)

ED 087103

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

THE GOVERNOR'S TASK FORCE
ON
EDUCATIONAL FINANCING
AND
PROPERTY TAX REFORM

Final Report

February 1973

EA 005 846

E. Total Costs of the Task Force Proposal..... 37

F. Raising Revenues..... 38

IV. MINIMUM STANDARDS..... 41

V. SPECIAL NEED STUDENTS..... 43

VI. THE ADMINISTRATION OF THE PROPERTY TAX..... 51

VII. INDIVIDUAL PROPERTY TAX RELIEF..... 57

APPENDICES..... A-1

GLOSSARY..... A-37

Governor's Task Force On
Educational Financing and
Property Tax Reform
Room 417 201 East Washington Avenue
Madison, Wisconsin 53702

TABLE OF CONTENTS

LIST OF TABLES iii

LIST OF FIGURES iv

TRANSMITTAL LETTER v

MEMBERS OF TASK FORCE vi

I. INTRODUCTION 1

II. SUMMARY OF GENERAL RECOMMENDATIONS 5

III. THE METHOD OF FINANCING SCHOOLS

A. The Property Tax 7
1. The Property Tax Burden on Wisconsin Citizens 8
2. School Financing and the Property Tax Burden 8
3. School Financing and the Regressivity of the Property Tax 9
4. School Financing and the Administration of the Property Tax 11
5. Observations on Property Tax Reductions 11
6. School Spending Controls and Property Tax Relief 13

B. The School Financing System 14
1. Property Wealth and the Availability of Educational Services 15
An Explanation of the Present Aid Formula 16
Wealth Discrimination: Modifications of the Basic Formula 17
2. Note on the Constitutional Question 24
3. Disparities in Educational Spending Caused by Other Types of Wealth 26

C. Community Control of Schools and School Budgets 29

D. The Task Force Proposal for Financing Schools 29
1. The Proposed School Aid Formula 30
2. Indirect Permanent Spending Controls 32
3. Direct Spending Controls to Guarantee Property Tax Relief 32
4. Two-Year Adjustment for Wealthier Districts 33
5. Expanding Aidable Costs 33
6. Mechanism for Continuing Property Tax Relief 34
7. Selecting Figures for the School Aid Formula 34
8. The Proposed Formula Meets the Goal of Equal Educational Opportunity 36
9. The Proposed Formula Meets the Goal of School Property Tax Relief 36

LIST OF FIGURES

FIGURE 3-2	PROPOSED TASK FORCE AID SCHEDULE	31
FIGURE 5-3	SPECIAL NEED PROGRAM ORGANIZATION OF STATE AND LOCAL AGENCIES	49
FIGURE D-1	EQUALIZING AID FORMULA	A-5
FIGURE D-2	EXPENDITURE ADVANTAGE	A-6
FIGURE D-3	TAX ADVANTAGE	A-6
FIGURE D-4	EXPENDITURE AND TAX ADVANTAGE WITH FLAT AIDS	A-7
APPENDIX F	RELATIVE EDUCATIONAL BURDEN BY INCOME	A-11

LIST OF TABLES

TABLE III-1	PERCENTAGE OF SCHOOL REVENUE DERIVED FROM STATE SOURCES, 1970	10
TABLE III-2	RESIDENTIAL PROPERTY TAX PAID BY INCOME CLASS	12
TABLE III-3	EXPENDITURE ADVANTAGE FOR SAMPLE DISTRICTS	18
TABLE III-4	TAX ADVANTAGE FOR SAMPLE DISTRICTS	19
TABLE III-5	PROPERTY WEALTH VS. EDUCATIONAL SPENDING, 1970-71	22
TABLE III-6	THE WEALTH ADVANTAGE IN THE PRESENT SYSTEM	23
TABLE III-7	INCOME'S EFFECT ON EDUCATIONAL SPENDING, SAMPLE DISTRICT, 1970-71	27
TABLE III-8	MUNICIPAL TAX RATE'S EFFECT ON EDUCATIONAL SPENDING, 1970-71	28
TABLE V-1	TITLE I ENROLLMENT AND EDUCATIONAL SPENDING, 1970-71	45
APPENDIX A	STATE BY STATE RANKING BY AMOUNTS OF PROPERTY TAX REVENUE PER CAPITA, 1969-70	A-2
APPENDIX B	PROPERTY TAX REVENUE PER $1,000 OF PERSONAL INCOME, 1969-70	A-3
APPENDIX C	STATE BY STATE RANKING OF EFFECTIVE PROPERTY TAX RATES, 1969-70	A-4
TABLE E-1	WEALTH DISCRIMINATION UNDER THE PRESENT AID FORMULA	A-9
APPENDIX G-1	PROJECTED 1973-74 AID PER PUPIL	A-12
APPENDIX G-2	CHANGE IN AID PER PUPIL FROM 1972-73 to 1973-74	A-12
APPENDIX H-1	PROJECTED 1973-74 TAX RATES	A-13
APPENDIX H-2	CHANGE IN TOTAL SCHOOL TAX RATES FROM 1972-73 TO 1973-74	A-13
APPENDIX I	SCORES BY PARENTS' EDUCATION AND BY FAMILY INCOME	A-14
TABLE J-1	INEQUITIES IN TAX PAYMENTS RESULTING FROM THE TIME-LAG	A-17
TABLE J-2	TAX RATES RESULTING FROM ACTUAL APPORTIONMENT COMPARED WITH CURRENT YEAR APPORTIONMENT	A-18
APPENDIX K	PROJECTED AID AND TAX RATES	A-19

State of Wisconsin \ GOVERNOR'S TASK FORCE ON EDUCATIONAL FINANCING AND PROPERTY TAX REFORM

Patrick J. Lucey
Governor

[illegible] WILSON STREET
MADISON, WISCONSIN 53702

February 23, 1973

MRS. RUTH B. DOYLE
CHAIRMAN

REP. MANNY BROWN
VICE-CHAIRMAN

MICHAEL HARDER
EXECUTIVE DIRECTOR

DR. C.K. ALEXANDER
MADISON
REP. JAMES AZIM JR.
MUSCODA
SEN. EVERETT BIDWELL
PORTAGE
ROBERT CARTER
BELOIT
JAMES CLARK
POYNETTE
CHARLES CLAUSEN
MILWAUKEE
ERIC DANIELSON
NEW BERLIN
DR. RICHARD DARR
RIVER FALLS
CAROL DODGE
KESHENA
GRACE GRATH
KENOSHA
IRENE EVANS
RACINE
KATHERINE GANSHEROFF
MILWAUKEE
KEN GERMANSON
MILWAUKEE
NORMAN GILL
MILWAUKEE
RAY GLYNN
FREDERIC
REP. HERBERT GROVER
SHAWANO
HARRY GUZNICZAK
FRANKLIN
SEN. RAYMOND HEINZEN
MARSHFIELD
JAMES HIGHLAND
UNION GROVE
HAROLD JACKSON
MILWAUKEE
PHIL JOHNSON
DARIEN
SEN. RAYMOND JOHNSON
EAU CLAIRE
WILLIAM KAHL
MADISON
RALPH KOENIG
MILWAUKEE
EDWARD KOSSAK
SUPERIOR
CLARENCE KRUPP
LA CROSSE
ANNRITA LARDY
MADISON
KATHRYN MORRISON
PLATTEVILLE
GEORGE NIKOLAY
CAMBRIDGE
JOE NUSBAUM
MADISON
HENRY OCHSNER
PLAIN
NORMAN PARSCH
WAUSAU
JOHN ROSE
GREEN BAY
NANCY SIMENZ
SHEBOYGAN
VICKIE SIMON
MILWAUKEE
RONALD STUBER
ASHLAND
RANDY SURBAUGH
EAU CLAIRE
SEN. CARL THOMPSON
STOUGHTON
REP. ROBERT THOMPSON
POYNETTE
REP. TOMMY THOMPSON
ELROY
REP. RAYMOND TOBIASZ
MILWAUKEE
RICHARD TRUJILLO
MILWAUKEE
HARRY WALLACE
THIENSVILLE
ED WIEGNER
MADISON
EUGENE WINKLER
JANESVILLE

Governor Patrick J. Lucey
State of Wisconsin
State Capitol
Madison, Wisconsin 53702

Dear Governor:

The Governor's Task Force on Educational Finance and Property Tax Reform herewith submits its report and recommendations, with the request that it be accepted and that the Task Force be discharged.

The Task Force first met on January 28, 1972, a meeting which you attended. Since that time, it has met monthly. Attendance has been excellent, and the participation of the members has been well-informed and active. Several subcommittees have met separately to prepare specific recommendations for the Task Force. The Task Force during the month of October conducted 6 well-attended public hearings at different locations. The recommendations attached represent the well-considered judgment of a vast majority of the members.

The members of the Task Force have asked me to convey to you their appreciation for the opportunity to serve in this challenging and important endeavor. They also wish to convey their appreciation for the services provided by Michael Harder, Executive Director, the members of his staff and the various state agencies which have cooperated in providing the information which has been essential to its work.

Yours truly,

Ruth B. Doyle

Ruth B. Doyle
Chairman

RBD/dc

MEMBERS OF GOVERNOR'S TASK FORCE ON EDUCATIONAL FINANCING AND PROPERTY TAX REFORM

Mrs. Ruth B. Doyle, Chairman
Madison

Rep. Manny Brown, Vice-Chairman
Racine

Michael Harder, Executive Director
Madison

Dr. C. K. Alexander
Madison

Rep. James Azim
Muscoda

Sen. Everett Bidwell
Portage

Robert Carter
Beloit

James Clark
Poynette

Charles Clausen
Milwaukee

Eric Danielson
New Berlin

Richard Darr
River Falls

Carol Dodge
Keshena

Grace Drath
Kenosha

Irene Evans
Racine

Katherine Gansheroff
Milwaukee

Ken Germanson
Milwaukee

Norman Gill
Milwaukee

Ray Glynn
Frederic

Rep. Herbert Grover
Shawano

Harry Guzniczak
Franklin

Sen. Raymond Heinzen
Marshfield

James Highland
Union Grove

Harold Jackson
Milwaukee

Phil Johnson
Darien

Sen. Raymond Johnson
Eau Claire

William Kahl
Madison

Ralph Koenig
Milwaukee

Edward Kossak
Superior

Clarence Krupp
La Crosse

Annrita Lardy
Madison

Kathryn Morrison
Platteville

George Nikolay
Cambridge

Joe Nusbaum
Madison

Henry Ochsner
Plain

Norman Parsch
Wausau

John Rose
Green Bay

Nancy Simenz
Sheboygan

Vickie Simon
Milwaukee

Ronald Stuber
Ashland

Randy Surbaugh
Eau Claire

Sen. Carl Thompson
Stoughton

Rep. Robert Thompson
Poynette

Rep. Tommy Thompson
Elroy

Rep. Raymond Tobiasz
Milwaukee

Richard Trujillo
Milwaukee

Harry Wallace
Thiensville

Edward Wiegner
Madison

Eugene Winkler
Oshkosh

NOW, THEREFORE, I, PATRICK J. LUCEY, Governor of Wisconsin, do hereby create

THE GOVERNOR'S TASK FORCE ON
EDUCATIONAL FINANCING AND PROPERTY TAX REFORM

and charge the Task Force to:

1. Re-examine the whole base for financing public elementary and secondary education in Wisconsin.

2. After careful consideration of alternatives, make recommendations for shifting the base of elementary and secondary school funding from the local property tax to other means of public support, therefore eliminating the disparity of educational opportunity and tax burden in our state caused by the financial discrimination inherent in our present property tax system.

3. Incorporate the recommendations in a final report which will be submitted within one year and which will include, but not be limited to, proposed legislation for the 1973 legislative session to enact state policy proposals by the Task Force.

In order to fully carry out its charge, the Task Force or any committee thereof may hold public hearings and request all interested parties to testify and submit data. The Task Force will also have full authority to conduct independent research, publish interim and final reports, contract for services, accept grants and services and do whatever else might be required to complete its task. The staff support will be coordinated by an executive director who may request the cooperation of other state agencies as needed in support of the Task Force.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Wisconsin to be affixed. Done at the Capitol in the City of Madison this 28th day of January in the year of our Lord one thousand nine hundred and seventy-two.

Patrick J. Lucey

PATRICK J. LUCEY
GOVERNOR

SECRETARY OF STATE

I. INTRODUCTION

On January 7, 1972, Governor Patrick J. Lucey established by Executive Order the Task Force on Educational Financing and Property Tax Reform. The text of the Executive Order follows:

EXECUTIVE ORDER NO. 29

WHEREAS, the education of our children is the basic foundation on which an informed and involved society rests; and

WHEREAS, each child has the right to equality in educational opportunity; and

WHEREAS, the present reliance on local property taxes as the primary source of revenue for public elementary and secondary school expenditures denies this basic right by fostering fiscal discrimination; and

WHEREAS, the present system of financing public education creates wide disparities in property tax burdens throughout the state and makes the quality of a child's education a function of the wealth of his parents or community; and

WHEREAS, the soaring property tax burden in recent years has created tremendous pressure on the financial resources of individuals and districts and has further undermined the ability of the locale to provide necessary educational opportunity; and

WHEREAS, the weight of property taxation has become intolerable to the general public, to the development of business and to the functioning of local districts and governments; and

WHEREAS, the disparity in property taxation has come under attack by court rulings in other states and by the initiation of court action in Wisconsin; and

WHEREAS, the courts have clearly indicated that the use of the local property tax for education financing violates the equal protection requirement of the 14th Amendment of the United States Constitution; and

WHEREAS, such court rulings have added urgency to the long-overdue need to end the disparity in educational financing and opportunity inherent in our present system;

other bases of support.

Each of the recommendations has been prepared with these three tests clearly in mind:

Does it provide properly for education?

Does it contribute to equalizing opportunity?

Does it provide property tax reform and relief?

Membership on the Task Force included 47 people, representing various segments of the population of Wisconsin: educators, members of school boards, representatives of citizens' groups, labor, students and legislators.

The recommendations which follow recognize the responsibility given to the state by Constitution and statute to provide educational opportunity at public expense. The Constitution states (in Article X, section 3), "The Legislature shall provide by law for the establishment of district schools which shall be as nearly uniform as practicable. . ." Wisconsin Statutes, 121.01, "It is declared to be the policy of this state that education is a state function. . ."

Thus, the Legislature is responsible for the existence and boundaries of school districts and for the establishment of school boards. Further, the Legislature provides partial financial support at the same time that it gives school boards the power to tax property for the support of the schools.

The Constitutional provision that district schools shall be "as nearly uniform as practicable" provides a historical basis for the concern with equal educational opportunity.

The Task Force has been concerned that education should be well-supported in Wisconsin. It has been concerned that the benefits of our educational system shall be equally available to all eligible citizens and that the accidents of residence not determine the quality of the educational experience. Further, it has been concerned that the burden of educational support be eased and shifted from its dependence on the property tax to

II. SUMMARY OF GENERAL RECOMMENDATIONS

The School Financing Plan

1. We recommend that every school district be guaranteed the same wealth base as measured by property value for each pupil. This means that for all districts, regardless of their local property value, equal tax effort will raise equal dollars for education.

2. School spending controls are recommended to ensure immediate property tax relief and in the future to reduce spending disparities among districts in order to provide equal educational opportunity.

3. In order to provide the school property tax relief, we recommend that the state should provide funding sufficient to reduce the local property tax rate to a statewide average of 15 mills until the property tax yields $750,000,000, after which $750,000,000 will be the maximum which the property tax should provide. The effect of this recommendation is to provide a declining percentage of dependence upon the property tax and a declining property tax rate.

4. The Task Force recommends the expansion of aidable costs to include interest and principal on long-term debt, and capital outlay included in annual budgets.

5. To ease the transition from reliance on a high wealth base per student to an equalized wealth base, a two-year period of adjustment is recommended.

Minimum Standards

6. In order to provide equal educational opportunity, the Task Force recommends that the statutory minimum educational standards be updated.

Special Needs

7. The Task Force recognizes that certain children require educational opportunities which cannot be met by the resources provided by the equalization formula or by existing categorical aids. Therefore, it is recommended that adequate funds be allocated for a statewide program to meet this need.

The Administration of the Property Tax

8. To provide property tax reform, the Task Force recommends that ultimately there be established a statewide assessment system. Progress toward that goal will be provided by the establishment

of uniform state assessment standards to be applied by county assessors trained and certified by the state.

Individual Property Tax Relief

9. The Task Force endorses the principle of individual property tax relief, so that the lower income families receive the greatest percentage reduction in property taxes.

III. THE METHOD OF FINANCING SCHOOLS

The Task Force makes five general school financing recommendations which will provide equality of educational opportunity and property tax relief. The following sections describe the proposed changes in the present aid formula.

General Recommendations

1. We recommend that every school district be guaranteed the same wealth base as measured by property value for each pupil. This means that for all districts, regardless of their local property value, equal tax effort will raise equal dollars for education.

2. School spending controls are recommended to ensure immediate property tax relief and in the future to reduce spending disparities among districts in order to further equal educational opportunity.

3. In order to provide the school property tax relief, we recommend that the state should provide funding sufficient to reduce the local property tax rate to a statewide average of 15 mills until the property tax yields $750,000,000, after which $750,000,000 will be the maximum which the property tax should provide. The effect of this recommendation is to provide a declining percentage of dependence upon the property tax and a declining property tax rate.

4. The Task Force recommends the expansion of aidable costs to include interest and principal on long-term debt, and capital outlay included in annual budgets.

5. To ease the transition from reliance on a high wealth base per student to an equalized wealth base, a two-year period of adjustment is recommended.

A. The Property Tax

The role of the property tax is evident in all aspects of educational financing at the elementary and secondary level.

The tax is unpopular for a number of reasons. As a result, many citizens have turned their attention to reducing school spending. While the protests have been legitimate, often the outcome has been harmful to education.

The original basis for taxation of property was probably convenience. An obvious advantage of taxing property is that it is visible, fixed in location and in simpler days, was relatively easy to value. The theoretical justification for property taxes was a combination of two principles. First, landowners received the benefits of services financed by the tax. Second, in an era when we paid less attention to intangible assets and human capital, the amount of property owned was a proxy measure of ability-to-pay. The taxpayer's present dissatisfaction is directly related to the growing reliance on the property tax at the local level.

1. The Property Tax Burden on Wisconsin Citizens

In 1950, property tax revenue in Wisconsin was about $225 million or 4.5% of personal income. Ten years later, property tax revenue had increased by 114% to $481 million. By 1970, it jumped another 145% to $1,179 million or 7.1% of personal income.

Wisconsin's property tax burden is heavier than in most states. The state ranks sixth in per capita property tax revenues; fourth in property tax revenue per $1,000 of personal income and seventh in tax rates on homes.

Appendices A-C give more specific data regarding the overall property tax burden in Wisconsin compared with that in other states.

2. School Financing and the Property Tax Burden

School financing is the cause of increasing property taxes and ultimately a victim of the reaction to these taxes. One reason is that public education accounted for 8% of the gross national product in 1970-71, compared to 3.4% in 1949-50, and enrolls in the current year more

than 25% of the citizens of Wisconsin. Schools claim 50% of all property tax revenues in the state. While other states have supplemented the taxing efforts of local districts with greater state aids, Wisconsin has been reluctant to do so. Since 1930, this state's educational contribution has risen from 17.0% to 29.4% in 1970. This compares with a national average of 17.3% to 40.7% for the same period. See Table III-1 on the next page.

In Wisconsin, total operational expenditures rose by 177% ($284.1 million to $785.8 million) from 1961-62 to 1970-71. While student enrollments jumped by 35%, spending per pupil increased from $405 to $830. During this period, teachers' salaries rose at an annual rate of 10%.

In the last decade, property tax revenues for education increased by 166% while the property tax base expanded by 78%. By the mid-1960's, the mill rates began to soar. The average property tax rate for education rose 6.7% from 1950 to 1966 and property tax rates increased an additional 38% from 1966-1971. The property tax rate for all other purposes rose only 15% from 1966 until 1971.

In response to this increase, propertyholders have sought to reduce the provision of public services. Often that has meant a reduction in school expenditures.

3. School Financing and the Regressivity of the Property Tax

The property tax is regressive; that is, it takes a larger proportion of income from low income groups than from high income groups. (In the case of taxes on residential property, this is especially true.) As incomes rise, consumers devote proportionately fewer dollars to housing and less of an income percentage to property taxes.

TABLE III-1

PERCENTAGE OF SCHOOL REVENUE DERIVED FROM STATE SOURCES 1970

10.

State	1970
1. Hawaii	87.0
2. North Carolina	70.9
3. Delaware	70.6
4. Alabama	63.0
5. New Mexico	62.7
6. South Carolina	61.6
7. Washington	58.8
8. Georgia	58.7
9. Louisiana	58.3
10. Florida	56.5
11. Kentucky	52.6
12. Mississippi	51.6
13. Utah	51.4
14. Tennessee	49.3
15. West Virginia	48.2
16. Arizona	47.5
17. Pennsylvania	46.9
18. Arkansas	45.5
19. New York	45.4
20. Michigan	45.1
21. Maine	44.9
22. Alaska	43.7
23. Minnesota	43.4
24. Idaho	43.2
25. Texas	42.8
26. Oklahoma	40.8
27. Nevada	39.2
28. Virginia	36.6
29. Maryland	35.2
30. California	35.0
31. Indiana	34.9
32. Rhode Island	34.5
33. Missouri	34.5
34. Illinois	34.4
35. Connecticut	33.1
36. Ohio	31.6
37. Montana	30.9
38. Iowa	30.1
39. WISCONSIN	29.4
40. Vermont	28.6
41. New Jersey	28.5
42. North Dakota	27.2
43. Kansas	26.1
44. Wyoming	25.4
45. Colorado	25.3
46. Oregon	20.6
47. Massachusetts	20.0
48. Nebraska	20.0
49. South Dakota	13.6
50. New Hampshire	8.5
U.S. Overall	40.7

Source: National Education Association

In addition, payments are made from income, but the amount of property held determines liabilities. As a result, people on low fixed incomes have great difficulty in paying their property taxes.

4. School Financing and the Administration of the Property Tax

People become frustrated with a tax which they regard as unfairly administered and take out their frustrations by unduly cutting school spending. Poor property tax administration inaccurately determines a taxpayer's liability and inequitably distributes school aids.

5. Observations on Property Tax Reductions

We have concluded that some school property tax relief is necessary to preserve the quality of education. However, there are several reasons why the property tax will of necessity continue to be a substantial part of the support for education.

The Task Force believes that local control of schools is desirable. To assure that each community determines its educational policies, local school boards must maintain the authority to tax and spend.

The property tax will contribute approximately $1.4 billion to schools during 1973-75. To eliminate the school property tax while holding the presently projected expenditure level would require that individual and corporate income taxes be doubled or the sales taxes be tripled.

In the last decade, school costs have grown faster than the combined increases in property valuations and in state aids. This has forced property tax rates to increase. However, during the next biennium, the Department of Public Instruction estimates that school costs, not financed by other revenues (federal aid, fees, etc.), will rise

7% annually, which is less than the expected increase in property valuation.

If the property tax rate drops, high income families will usually receive the greatest dollar relief. Table III-2 shows that benefits of a 50% property tax reduction in California would accrue to high income families. Furthermore, landlords would not be obliged to share this relief with their tenants.

TABLE III-2

RESIDENTIAL PROPERTY TAX PAID BY INCOME CLASS

Adjusted Gross Family Income	Amount of Residential Property Taxes Paid	Amount of Tax Relief With A 50% Rate Reduction
$ 3,500	$ 377	$ 189
5,000	434	217
6,000	469	235
7,000	503	252
8,000	537	269
9,000	583	292
10,000	629	315
12,000	743	372
15,000	869	435
20,000	1,097	549
30,000	1,543	774
35,000	1,737	869
50,000	2,286	1,143
75,000	2,880	1,440
100,000	4,241	2,121

Source: California Law Review March 1971, Tables III-B-1, III-B-2, pp. 425-432.

Although everyone would experience some relief, low income people would still bear a disproportionate percentage of the tax burden. Farmers whose land value appreciates rapidly may find that a lower tax rate will cost as much in taxes paid as the higher rate on the lower value did.

6. School Spending Controls and Property Tax Relief

In its determination to reduce the property tax for school purposes, the Task Force also considered controls on the levels of school spending increases. Controls can:

(1) Protect the state against exorbitant demands for state aid;

(2) Guard the property taxpayer against excessive property tax rates; and

(3) Help to assure the equal availability of educational services.

For the past several years, Wisconsin's aid formula has had a spending control mechanism. Whether this control meets the first objective is questionable; it simply ignores the second and achieves the opposite of the third.

Under the current formula, if all districts would double their spending from this year to next, their aid would not be cut. However, aid costs would double. As all districts spend more, the average increases. Assuming the device keeps one district from running away from the pack, it does little about how fast the pack runs.

The present control does little to ease the burden of the property tax. Flat aid districts face no spending restrictions; and low aid districts have so little aid that limitations do not discourage them from

high spending. In both these cases, the property taxpayers are without protection.

Without an effective control mechanism, tax relief money can be used for higher school expenditures because it will also be possible for schools to accept the increased aids, drop the tax rate only slightly and increase spending. To guard against this, the taxpayer deserves direct controls on school spending.

After relief has secured lower property taxes, the public can decide whether they should spend all, some or none of the relief funds on schools. Therefore, in the year of the promised relief and increased aids, there should be a limit on the growth in school spending.

The state's present spending control does not narrow spending disparities; in fact, it aggravates them. Another section of this report documents the relationship between the present spending controls and spending disparities. The Task Force also recommends a permanent system of spending disincentives which will rectify this situation.

B. The School Financing System

When government distributes a valuable good such as education, equitable treatment for all students is essential. At the very least, equity means the state does not unjustly discriminate against, or in favor of, some students in the distribution of educational services. Those that need additional educational services in order to share in these rewards shall receive more.

The Task Force is well aware that research in educational achievement has not specified the relationship between educational spending and

"educational outputs" (usually the measure has been scores on standardized achievement tests). However, the controversy surrounding this relationship does not condone remaining silent about Wisconsin's inequitable distribution of educational services. All children are entitled to the education which will best prepare them for life. The uncertainty of the dollar's impact on the learning process does not diminish the concern for equal educational opportunity and an equitable financing system.

Since education involves each child's personal development, definitions of equal educational opportunity are forever a matter of debate. While it does not presume to end this debate, the Task Force is determined to focus the exchange on certain issues, namely; (1) wealth and the availability of educational services, (2) the quality of educational services and (3) the student's needs for educational services.

1. Property Wealth and the Availability of Educational Services

Equal educational opportunity requires that school district property wealth should not determine the quality (in dollars) of a child's education. In 1971-73, the state will have spent $462 million in school aids in the effort to sever the linkage between property wealth and school quality. This effort is failing.

This failure is not caused by fiscal constraints - equity does not cost a penny more than inequity. For example, Hawaii and New Jersey allocate approximately the same dollars to each student. However, Hawaii's system is a model of equality while New Jersey faces a court challenge of their finance system. Nor is the system's failure required to preserve local control; equality and local control can be operational partners.

The state is responsible for the failure because wealth discrimination is permitted under state law. The Task Force declares that there is still wealth discrimination in the financing system even after the impact of equalizing aids. A goal of the Task Force is to alter our present system in such a way that we do have equity.

An Explanation of the Present School Aid Formula

The present school aid formula which was adopted by the Legislature in 1949, attempts to neutralize the effects of property wealth disparities by guaranteeing a minimum property tax base for every child. This program moves us in the direction of wealth equalization. If schools had to rely solely on their actual local tax base which varies in the extremes from $15,000 to $150,000 per pupil, obvious spending and tax inequities would result.

By assuring a minimum tax base to all districts, the present school aid formula offsets some of these inequities. The difference between the state's guaranteed minimum tax base (called the "guaranteed valuation"), which has been revised upward from time to time by the Legislature, and a district's "equalized valuation" determines the aid a district receives. In 1972-73, the "guaranteed valuation" is $52,000 of property wealth per pupil.

Let us first look at a simplified version of the formula:

1. $\frac{\text{Cost}}{\text{Guaranteed Valuation}}$ X (Guaranteed Valuation minus Equalized Valuation)=State A

2. $\frac{\text{Cost minus Aid}}{\text{Equalized Valuation}}$ = Property Tax Rate

Compare two districts with $40,000 and $20,000 actual valuation per pupil, respectively. Both plan to spend $800 per pupil.

First, for the wealthier district:

1. $\frac{\$800}{\$52,000}$ X ($52,000 - $40,000) = $185 State Aid per Pupil

2. $\frac{\$800 - \$185}{\$40,000}$ = 15.39 mills for property taxes

Second, for the poorer one:

1. $\frac{\$800}{\$52,000}$ X ($52,000 - $20,000) = $492 State Aid per Pupil

2. $\frac{\$800 - \$492}{\$20,000}$ = 15.39 mills for property taxes

Both districts can choose an $800 program for the same tax rate. The poorer district receives $307 per pupil more in state aid. From this it follows that districts (below the guaranteed valuation) which choose the same tax rates can spend the same amount per pupil. (See Appendix D for a graphical presentation of the formula).

Wealth Discrimination: Modifications of the Basic Formula

The simplified version of the formula appears to be equitable but this is no longer the case. Over the years, the Legislature has adopted several modifications which have resulted in an inequitable distribution of school aids. The Task Force discovered that even after state equalizing aids, wealth differences caused educational spending differences.

The Task Force's investigation revealed that the state law allows four distinct ways in which the present aid system discriminates in favor of the wealthy districts at the expense of the poorer ones. They are:

Discrimination #1: Excess Wealth. The state's financing system allows property wealth disparities to cause educational spending disparities. Thirty (of the 436) districts with valuations greater than

the state guaranteed amount ($52,000 per pupil) possess distinct advantages. For example, a district below the guarantee must tax at 15.4 mills to spend $800. Another district with $70,000 of taxable property can apply a 15.4 mill rate and raise $1,078. All districts with valuations in excess of the guaranteed valuation can exploit this expenditure advantage, that is;

> For any tax rate, the greater the property valuation per pupil (above the "guaranteed valuation"), the greater the educational expenditures per pupil.

Table III-3 illustrates the expenditure advantage in another way. Given a hypothetical 15.4 property tax mill rate, we discover what eight sample districts can raise for education. The two districts under the guarantee (Marshfield and Juda) have an identical net operating cost per pupil. They receive equal dollars for equal taxing efforts. However, the districts with property values above the guarantee level receive more for the same effort (ranging from $18 to $1,567).

TABLE III-3

EXPENDITURE ADVANTAGE FOR SAMPLE DISTRICTS

Hypothetical Mill Rate = 15.4 Mills

District Name	Valuation Per Pupil, 1972-73	Hypothetical Spending Per Pupil	Expenditure Advantage For Wealthy (> $52,000)
Marshfield	$ 36,545	$ 801	$ 0
Juda	47,648	801	0
Stockbridge	53,211	819	18
Bloomington	55,860	860	59
Shorewood	59,550	917	116
Green Lake	81,907	1,261	460
Kohler	153,784	2,368	1,567

Source: Staff calculations based on data supplied by the Department of Public Instruction

Such disparities are evidence of the formula's inability to neutralize the effects of wealth.

Districts above the guarantee can take the same wealth disparities and transform them into a tax advantage, that is;

> For any expenditure level per pupil, the greater the property valuation per pupil, the lower the tax rate.

Earlier we saw that the wealthy district might raise $1,078 for the same 15.4 mill tax rate for which others might only raise $800. The same wealthy district could also have chosen to keep a 11.4 mill tax rate and spent $800. Table III-4 illustrates the tax advantage for seven sample districts. (The tax advantage ranges from .4 to 10.2 mills). The present formula fails to neutralize the effects of wealth.

TABLE III-4

TAX ADVANTAGE FOR SAMPLE DISTRICTS

Hypothetical Spending Level = $800 Per Pupil

District Name	Valuation Per Pupil, 1972-73	Hypothetical Mill Rate	Tax Advantage for Wealthy (>$52,000)
Marshfield	$ 36,545	15.4	0
Juda	47,648	15.4	0
Stockbridge	53,211	15.0	.4
Bloomington	55,860	14.3	1.1
Shorewood	59,550	13.4	2.0
Green Lake	81,907	9.8	5.6
Kohler	153,784	5.2	10.2

Source: Staff calculations based on data supplied by the Department of Public Instruction

Discrimination #2. Flat Aids. Thirty school districts (of 436) with an equalized value greater than the guaranteed value, receive no equalized aid. Instead, they receive flat aids of approximately $76 per pupil. They are the so-called wealthy districts. As a result, the flat aid district which wishes to spend $800 per pupil needs only to raise $724 from its property base.

Thus, the wealthy district can spend $1,154 (instead of $1,078) for a 15.4 mill tax rate which is the rate others must levy on themselves to spend $800. Or it can spend $800 for only 10.3 mills (instead of 11.4).

Discrimination #3. Non-Aidable Educational Costs. The equalization process applies only to "net operating costs". This excludes principal and interest on debt (which results from building schools), and capital outlay (capital purchases in the current budget - this does not include school buildings), which are financed by local sources of revenue. Since this wealth base varies from $15,000 to $150,000, the expenditure and tax advantages regarding these items are enormous. The district with $150,000 valuation per pupil can construct a facility requiring principal and interest payments of $100 per pupil for .67 of a mill. On the other hand, the poor district can provide the same facility but only at a tax rate of 6.67 mills.

In 1972-73, principal and interest payments were approximately $110 million and capital outlay costs $11.6 million. Thus, approximately 10% of all educational costs are wholly dependent on the local district's property tax base. Of course, this estimate does not fully describe the resulting educational inequity since it does not include the purchases poor districts forego because of their relatively low property value.

The Task Force debated the specific reasons for excluding certain costs from the equalization process. For example, the state has not wished to aid local districts' school building programs because such aid may encourage districts ro construct more elaborate and, therefore, more expensive facilities. Correspondingly, the local educational officials fear that state aid for construction means state control of building programs.

While these arguments deserve attention, the finance inequities caused by omitting these items require action. Aiding interest, principal and capital outlay would move toward equalization of all educational costs.

Discrimination #4. State Aid Cutoffs - "Cost Controls". In an attempt to avoid allocating ever-increasing amounts to education, the state has designed a series of maximum expenditures above which state aid ceases. Districts may spend above these maxima, but must do so without state assistance. The aid limitations operate as follows:

There is a variable aid ceiling that depends upon a district's valuation per pupil. Districts above $37,500 valuation per pupil receive state aid for the first 120% of the statewide average. Between $31,000 and $37,000, the aid ceiling decreases by 2% for each $1,000 in valuation per pupil. Between $37,000 and $37,500 valuation per pupil, the cutoff is set at 106%. Union high schools and K-8 or 1-8 districts have a ceiling of 105% regardless of their valuation.

The principle of curtailing the increases in educational spending is desirable but the current aid cutoff method is inequitable. There is no restraint at all on the wealthiest districts. Only those districts with

valuations below the guaranteed amount must confront the aid cutoffs. Furthermore, among those districts below the guaranteed value per pupil, the ability to spend 120% or more of the statewide average is entirely dependent on their property wealth.

Consequences of Wealth Discrimination

Research by the National Educational Finance Project ranked Wisconsin twentieth on its efforts to remove wealth discrimination from school spending decisions. In 1972-73, the range of spending varied from $599 to $1,506 per pupil. If we discount the highest and lowest five percent of the spenders, the range closes from $615 to $930 per pupil.

These spending disparities are related to property wealth. Table III-5 illustrates this relationship. The highest percentage in a spending classification will vary as valuation varies. For example, the greatest

TABLE III-5

PROPERTY WEALTH VS. EDUCATIONAL SPENDING, 1970-71
(PERCENTAGE)*

	Property Wealth				
Educational Spending	$20,440 and Less	$20,440+ to $26,358	$26,358+ to $33,657	$33,657+ to $165,000	Total (Percentage)
$693 and Less	8.73	6.88	6.61	3.17	25.40
$693+ to $747	7.94	6.35	5.56	5.56	25.40
$747+ to $801	3.97	6.61	8.20	5.82	24.60
$801+ to $1,450	4.50	5.03	4.76	10.32	24.60
Total Percentage	25.13	24.87	25.13	24.87	100.00

*Includes 378 Districts

Source: Staff computations based on data supplied by the Department of Public Instruction

percentage of districts spending $693 or less (8.73%) have the lowest valuation per pupil ($20,440). Correspondingly, of the districts that spend over $801, 10.32% have a per pupil valuation of $44,657 or more.

Table III-6 demonstrates the choice which the 30 wealthy districts (of 436) can make between an expenditure advantage and a tax advantage. This table assumes that the wealthy districts had the average valuation of $38,589 and then analyzes how the present aid formula would treat them. Under this assumption, we discover what the district's tax rate would be if the wealthy district continued its present level of spending. For example, if Lake Geneva continued to spend $1,167 per pupil, it would tax at 24 mills. Alternatively, we calculate what the wealthy district could spend if it continued its present tax rate. For Green Lake,

TABLE III-6

THE WEALTH ADVANTAGE IN THE PRESENT SYSTEM

	Valuation (Col. 1)	1972-73 Expenditure (Col. 2)	1972-73 Tax in Mills (Col. 3)	Effect if District had Average Valuation and was Subject to Present Aid Formula: Expend. Possible If It Continued its Present Tax (Col. 4)	Tax Rate Required if it Continued its Present Expenditure (Col. 5)
Kohler	$153,784	$1,806	11.25	$475	40.56
Green Lake	81,907	1,587	18.44	914	34.88
Glendale-Nicolet	80,661	1,663	19.67	936	36.86
West Allis	76,758	1,240	15.16	731	25.89
Wauwatosa	76,055	1,321	16.37	795	28.00
Lake Geneva	59,422	1,167	18.35	917	24.00
Oconomowoc	39,874	1,071	21.40	These Districts are Subject to the Present Aid Formula	
Portage	38,469	954	18.74		
Sun Prairie	28,957	917	19.92		
Franklin	17,409	1,151	28.55		

Source: Staff computations based on data supplied by the Department of Public Instruction

this means a difference of $1,587 compared to $914 per pupil. Note: The average property value is the total valuation of the state divided by all t' students. Appendix E shows how the above advantages are related to the four inequities in the school financing system.

For the reasons stated above, the present school financing system fails to achieve the goal of equal educational opportunity because it discriminates against the poor, resulting in unequal educational opportunity and inequitable taxes.

The maintenance of local control does not require the disparities in spending among the districts with high and low valuations. Equal spending for equal tax effort will serve the goal of equal educational opportunity and provide for taxpayer equity.

2. Note on the Constitutional Question

The Supreme Court of California and a three judge federal panel in Texas have held that school financing systems which permit disparities of expenditure based on property tax value are unconstitutional. The Texas decision* is currently on appeal to the U.S. Supreme Court and a decision is expected shortly. The reasons which the various courts have used are easily understood:

(1) Education is a "fundamental interest".

(2) Therefore, a strict interpretation of the equal protection clause of the Fourteenth Amendment of the U.S. Constitution applies. The relevant part of this clause is, "No State shall ...deny to any person within its jurisdiction the equal protection of the laws." For matters which are not a "fundamental interest", this clause still applies but not so strictly.

*San Antonio Independent School District et al. vs. Demetrio P. Rodriguez, et. al.

(3) There is a discrimination in educational expenditures based on a "suspect classification", which in this case is wealth. Even after the equalizing effect of state aids, wealthy districts have an advantage over the poorer ones. This restricts the educational opportunity of students in these poorer districts.

(4) There is no compelling state interest to justify the discrimination. It is not necessary to protect local control.

(5) Therefore, the discrimination violates the Fourteenth Amendment of the constitution and the financing system which provides for the discrimination is unconstitutional. Some authorities believe most states' school financing systems would be declared invalid, even if the court does not find education to be a fundamental interest. They believe that by applying the equal protection standard more loosely, states' financing systems may still be declared unconstitutional.

Court decisions have not ruled the property tax unconstitutional; have not required equal spending per pupil; and have not ordered complete funding of public elementary and secondary education from state funds.

The decisions of these courts simply say that educational spending may not be dependent on the relative amount of local wealth. These courts have not ordered any specific system to replace the existing financing methods. That choice is for the legislature. If the Supreme Court upholds the lower courts, it probably will not prescribe a replacement system. However, the Supreme Court may rule that wealth-based discrimination is not unconstitutional.

If the Supreme Court upholds these arguments, another motive will strengthen the Task Force's resolve to equalize educational opportunity and to assure equity for taxpayers.

That resolution, however, stands regardless of the Court's action. The Task Force will not change its recommendations simply because the Supreme Court reverses the Texas decision.

3. Disparities in Educational Spending Caused by Other Types of Wealth

Even when there is equal property value among school districts, other wealth factors influence the quality of a student's education. There are two general cases.

a. Income's Effect on School Spending

A thorough statistical analysis by the staff found that family incomes are closely related to educational spending; that is, high school spending and high personal incomes are often found in the same districts while the same is true for low school spending and low personal incomes. (Table III-7)

There are, however, certain districts which do not conform to the above income-spending relationship. Those districts which have high spending and have low family incomes must sacrifice more of their income for education than do the people in the high income districts.

A district which has $12,000 income per pupil will spend 6.7% of its income to raise $801 per pupil while a district which has $7,500 income per pupil must spend 10.7% of its income for the same spending level. Thus, the poorer district bears a greater burden. Appendix F which diagramatically illustrates this is based on a sample of school districts.

TABLE III-7

INCOME'S EFFECT ON EDUCATIONAL SPENDING - SAMPLE DISTRICTS, 1970-71

District Name	Valuation Per Pupil	Median Family Income	Expenditure Per Pupil
Butternut	$12,998	$ 5,231	$624
White Lake	18,141	5,473	634
Adams-Friendship	29,586	6,797	640
Wild Rose	35,612	7,130	648
Gillett	20,440	7,268	652
Crivitiz-Stephenson	28,151	7,273	653
Elk Mound	15,614	7,556	664
Spencer	19,118	7,646	675
Almond	29,671	7,652	697
Lancaster	25,264	8,687	717
Blanchardville	30,590	8,883	727
Reedsburg	30,672	9,002	748
Brodhead	28,239	9,099	760
Palmyra	29,359	9,352	765
Elkhorn	44,183	9,370	772
Clinton	37,363	9,794	780
Columbus	40,665	9,938	798
New Holstein	40,857	10,209	805
Beloit-Turtle	26,745	10,525	930

Source: U.S. 1970 Census Reports and
Department of Public Instruction

b. The Effect of Municipal Tax Rates on School Spending

Municipal services are constantly in competition with schools for the citizen's dollar. Using sample districts, Table III-8 demonstrates the effect relatively high municipal tax rates have on

school spending decisions. In some districts, the municipality has won out and the children have lost. For example, both Germantown and Bloomer are under the state guaranteed valuation. Yet Germantown spends $143 per pupil more than Bloomer. Part of this disparity is because Bloomer pays a higher municipal tax rate (12.12 compared to 7.49 mills).

TABLE III-8

MUNICIPAL TAX RATE'S EFFECT ON EDUCATIONAL SPENDING, 1970-71

District Name	Valuation Per Pupil	Municipal Tax Rate(in mills)	Expenditure Per Pupil
Brookfield	$40,726	6.15	$974
Pewaukee	28,366	6.30	924
Germantown	25,320	7.49	871
Weyauwega	36,481	8.57	825
Three Lakes	58,700	9.17	801
Oregon	25,831	9.96	793
Lake Mills	34,952	10.16	769
New Richmond	22,627	10.27	762
Burlington	35,245	11.39	748
Bloomer	24,941	12.12	728
New Auburn	20,059	13.33	716
Lena	18,881	13.66	711
De Soto	18,602	14.73	701
Antigo	20,780	17.46	685
Neillsville	22,626	17.75	667
Superior	22,726	19.24	629
Oconto	18,006	25.78	610

Source: Department of Public Instruction
Department of Revenue

C. Community Control of Schools and School Budgets

The Task Force favors local control of schools and school budgets because it believes that a community's residents know best the needs of their students. For this reason, full state funding of public elementary and secondary schools was rejected.

Criticisms of local decision-making can be raised. For example, some claim that school boards are not responsive to the needs of all students. School finance models which allow discrimination based on wealth or inadequate educational programs should find no defense in the demands for local control.

Although the Task Force supports local control of schools, it argues against unnecessary sacrifice of financial equity for local control. The financial inequities in the present system could also be solved by a program of full state funding. However, in its recommendations, the Task Force chose another plan, which will preserve the vital relationship between local communities and their schools.

D. The Task Force Proposal for Financing Schools

In order to assure an equal base of taxable property and in order to maintain control of schools by local communities, the Task Force proposes that the state build upon the present guaranteed valuation formula, with the added provision that districts which have more property value than the guaranteed amount will be required to contribute some funds to the state which will use them as aid to poorer districts. Following sections propose further expansions of the current guaranteed valuation system.

1. The Proposed School Aid Formula

The formula by which schools will calculate their aids, or their contributions to the state, and their tax rates, can be expressed several ways. During 1973-74 and 1974-75, there will be two temporary modifications of the basic system which are described in Sections 3 and 4 following. The figures used in the explanation below are estimates for 1973-74.

First we describe the formula algebraically:

Step #1

$$\frac{\text{Cost or \$1,007 (whichever is less)}}{\$69,000} \times (\$69,000 \text{ minus Equalized Valuation}) = \text{Aid 1}$$

Step #2

$$\frac{\text{Cost in excess of \$1,007}}{\$42,400} \times (\$42,400 \text{ minus Equalized Valuation}) = \text{Aid 2}$$

Step #3

$$\frac{\text{Cost minus (Aid \#1 plus Aid \#2)}}{\text{Equalized Valuation}} = \text{Tax Rate}$$

Where the actual valuation is in excess of the guaranteed valuations ($69,000 or $42,400), a minus number results from the equation. This minus number is the amount a district must contribute to the state.

An alternative explanation of the formula is that a district can spend at the rate of $69.00 for every mill of tax up to $1,007 per pupil; and it can spend $42.40 for every mill of tax over $1,007. District spending determines its tax rate, according to these break-points. Should the tax raise less than the district authorities choose to spend, the state will make up the difference. If the tax raises more than they have chosen to spend, they must contribute the excess to the state for redistribution

to other districts.

Still a third way to express this formula for financing education is to use the following diagram (Figure 3-2). The left side consists of spending amounts and the bottom row consists of tax rates. The district chooses a spending figure and determines its tax rate by drawing a line to the diagonal and then down to the row of tax rates. After the tax rate is known, the aids can be calculated as described above. In the diagram, the dotted line shows how to determine the tax rate if a school chooses to spend $1007 per pupil. The tax rate for any spending level

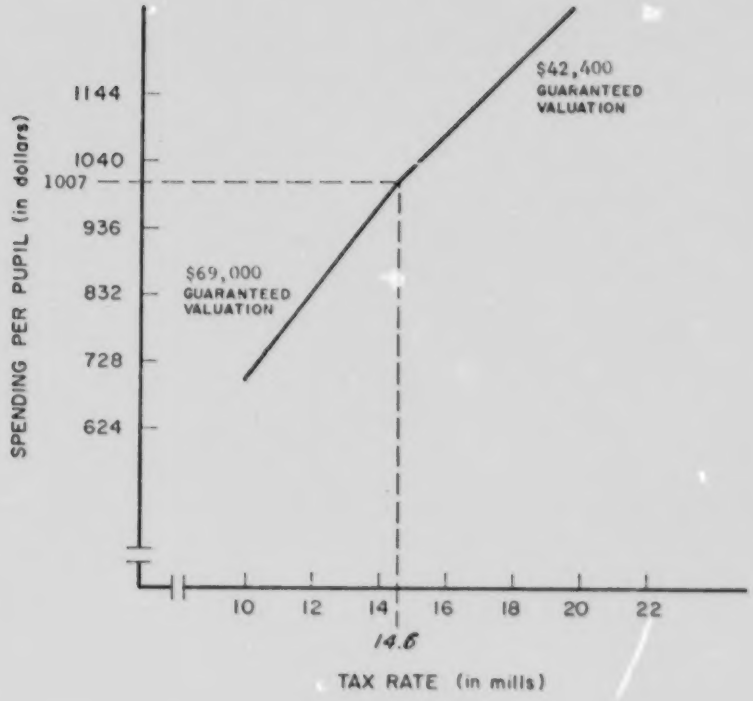


FIGURE 3-2 PROPOSED TASK FORCE AID SCHEDULE

can be determined in the same way. The system will be fully operative as described above by 1975-76. In the intervening years, two slight modifications are proposed. These are described in #3 and #4 below.

2. Indirect Permanent Spending Control

The two level guaranteed valuation is intended as a deterrent to excessive spending. It should narrow the gap in spending levels because after a certain spending level, increases in tax effort will not be rewarded with comparable increases in spending. This spending control furthers the goal of equal educational opportunity.

3. Direct Spending Controls to Guarantee Property Tax Relief

To guarantee property tax relief, direct controls on school spending are necessary. Such controls

(1) Protect the state against exorbitant demands for state aid;

(2) Guard the taxpayer from excessive property taxes.

The direct controls will be a limit on increases in per pupil spending. The limit will be a dollar amount equivalent to 5% of the 1972-73 average spending per pupil. However, it is recommended that the debt retirement costs, transportation and new programs for handicapped children be exempt from this cost control.

Because this control may cause undue hardships in some cases, the state superintendent will be authorized to allow spending above the limited amount under certain circumstances. These would include:

(1) Enrollment reductions of a magnitude that does not permit corresponding cost reductions in a one-year period.

(2) Unforeseen expenses of a non-recurring nature created by an emergency, i.e., collapse of roof, boiler breakdown, etc.

(3) Evidence that the cost restrictions will not permit the establishment of programs required by new state minimum educational standards.

The Task Force urges that the temporary spending controls not be interpreted to mean that school boards should automatically calculate teachers' salary increases they will bargain for based on the limitation. The committee is concerned that teachers be able to achieve adequate salary improvements. Bargaining takes place between the local district and the teachers; this control measure need not lead to statewide bargaining.

4. Two-year Adjustment for Wealthier Districts

The proposed system is equitable because equal tax effort will result in equal spending. Since some districts with high property values will have to contribute funds to the state, a two-year period of spending adjustment is recommended. In 1973-74, districts which must contribute to the state will pay to the state one-third of what the formula requires and in 1974-75, they will pay two-thirds. In 1975-76, the basic formula will apply completely and property wealth will no longer have any effect on a district's ability to provide educational programs.

5. Expanding Aidable Costs

The Task Force proposes increasing the number of budgetary items which are eligible for state aid. The present exclusion of capital outlay, principal and interest on debt means that these items are entirely

dependent on the local property tax. Since the per pupil valuation varies so widely, the tax advantages and spending advantages are enormous. The Task Force proposes that state aid be paid on the capital outlay which is budgeted annually and on all debt retirement costs.

6. Mechanism for Continuing Property Tax Relief

The Task Force recommends that the statutes be changed to assure that the level of property tax relief provided in 1973-75 is not eroded in future years. Under this proposal, the Legislature will establish the system for determining the guaranteed valuation rather than determining the guaranteed valuation as it has in the past. Now the guaranteed valuation is established every two years by the Legislature. When legislative action does not sufficiently increase the guaranteed valuation, the property taxes must increase.

The statutes should specify that the average tax rate should not exceed 15 mills nor should the property tax be required to yield more than $750 million. The Department of Public Instruction should determine the proper guaranteed valuation to assure that the property tax does not exceed these limits.

There are no mechanical problems in implementing this guide. The Department has both the data and computer resources necessary to determine the guaranteed valuations.

7. Selecting Figures for the School Aid Formula

The school financing formula is based on figures relating to school district valuations, state guaranteed valuations and school costs. The way they are derived is an important part of the proposal since they

determine the amount of property tax relief and the effect of the cost control program. The Task Force proposes that in 1973-74 and in the years following, the figures for the formula be derived as follows:

(1) "Aidable Costs." All operational costs, minus operational receipts, plus all budgetary annual capital outlay plus principal and interest payments on long-term indebtedness are included in the equalization process. A spending figure consisting of these items will be the amount inserted in the formula described above.

(2) Costs subject to the temporary spending control. The per pupil increase in certain costs will be limited from 1972-73 to 1973-74. The increase will be an amount per pupil equivalent to 5% of the 1972-73 statewide average per pupil. The limited costs are aidable costs minus transportation and principal and interest payments. The staff estimated the 1972-73 average of these costs to be $870, so the permissible increase is $43.49 per pupil.

(3) Costs subject to the permanent indirect spending controls include all aidable costs, as described previously. The lower of the two guaranteed valuations will apply to all costs in excess of 107% of the previous year's average of these costs. The staff estimated the 1972-73 average of these costs to be $941. Therefore, all costs in excess of 107% of this amount, or $1007, are subject to the lower guaranteed valuation.

(4) Total state aids will be based on total educational costs and on the property valuation of the state. In 1973-75, it is estimated that total state aids will be $272.21 million more than in 1971-73. They are calculated as follows: All school costs in 1973-74 are $1.03 billion. Fifteen mills times a valuation of $44.4 billion equals $665.9 million. Subtracting that amount from school costs leaves $364.49 million to be paid by state aids. Calculating according to the same process for 1974-75, using $1.098 billion in costs and $48.55 billion valuation results in a state aid amount of $369.72 million. During the 1973-75 biennium, these total $734.21 million. This is a $272.21 million increase over the $462 million distributed during 1971-73. This same process should be used to calculate aids in the future until the valuation of the state exceeds $50 billion. At that time, 15 mills will yield $750 million. After that, the above process should use that amount rather than the product of 15 mills times the valuation of the state.

(5) Calculations of guaranteed valuations. The lower guaranteed valuation will always be the average property valuation per pupil in the state. This is computed by dividing the number of pupils in a year into the total property valuation of the state. The higher guaranteed valuation is set so as to distribute the desired amount of state aid plus the payments from school districts. The desired amount of state aid will be an amount sufficient to maintain a 15 mill average property tax or a $750 million yield from the property tax calculated as described above.

8. The Proposed Formula Meets the Goal of Equal Educational Opportunity

Financing public schools according to this formula removes the effect of local property value on districts' ability to provide an educational opportunity for their students. It is estimated that 30 of the 436 districts will be required to contribute revenue to the state. These districts will pay widely varying amounts depending on their equalized property valuation per pupil. (Appendix G). The requirement for payments to the state from the wealthy districts is necessary to guarantee an equal property tax base for each child in Wisconsin. Failing to require such contributions would result in:

(1) Unequal educational opportunity and taxpayer inequity. The wealthy could buy more educational services with less tax effort and probably would do so; and

(2) An increase in state taxes to pay the higher costs in the wealthy districts; Or,

(3) An increase in local tax effort if the state refuses to provide additional aid; Or,

(4) A cutback in spending in the poorer districts if the state does not provide additional aid.

9. The Proposed Formula Meets the Goal of School Property Tax Relief

The Task Force chose the above figures because they will distribute enough state aids so that the average mill rate for education will drop

from the 1972-73 level of 18 mills to a projected 15 mills in 1973-75, and declining amounts thereafter. Twenty-four districts in the state will experience an increase in property tax rates from their present unusually low levels and 404 districts would have their property mill rates reduced. (Appendix H)

Applying the above system to the anticipated spending for 1973-74 will cost the state $365 million. Total spending for education in 1973-74 minus receipts, i.e., fees, is expected to be $1.03 billion. Property taxes will produce $665,922,000 for education. The property valuation in 1973, the year in which the property tax incurs these costs, is expected to be $ 44,394,800,000. Since the required property tax can be raised by a rate of 15 mills, the objective for immediate property tax relief is accomplished ($665,922,000 ÷ $44,394,800,000 = 15 mills). In the second year, the same method of calculating will be used and the property tax resulting will be 15 mills. Thereafter, the tax rate will decline because there will be an ever-increasing property tax base available to raise the recommended $750 million.

E. Total Costs of the Task Force Proposal

The total costs in 1973-75 for the school aid formula are estimated to be $272.21 million over 1971-73. In addition, the Task Force is recommending a program costing $30 million annually for the special needs of disadvantaged students. This program would begin in the second year of the biennium. Thus, the total costs for 1973-75 are $302.21 million.

In the future, the costs will be based on the amounts necessary to preserve an average 15 mill tax rate or a $750 million property tax yield

plus continuing the program for special needs.

F. Raising Revenues

The Task Force believes that state taxes need not be increased to meet the costs of these recommendations for 1973-75. After 1975, the percentage increase in costs to the state will not exceed the percentage increase in school costs.

For 1973-75, the Task Force recommends that state surplus estimated at $138.5 million plus the $169.9 million in federal revenue sharing and $36 million of the $464 million projected growth in revenues from existing tax systems be used to finance the Task Force's proposals.

If further property tax relief should be granted, or if the estimated revenues do not materialize, the Task Force recommends consideration of the following three tax plans. Each would raise approximately $110 million biennially. Plan 1 focuses on the income tax, Plan 2 on the sales tax and Plan 3 proposes increased business and gasoline taxes. Each plan is intended to minimize tax increases for low income individuals.

1. Plan 1 - Income Tax

A modification of the income tax which would raise $110 million biennially provides for a proportional increase in each bracket rate and an increase in the personal exemption credit to $20. The effect of the changes is to leave the progressivity of the tax structure essentially unchanged, although slighly improving the treatment of low income taxpayers. A $20 personal exemption credit would enable a family of four to earn $3,420 for 1973 before incurring a state income tax liability.

2. Plan 2 - Sales Tax

An additional $110 million could also be raised by raising the sales tax rate to 5% and creating a refundable $15 personal credit which would relieve the burden on low income households. In fact, the credit would reduce the sales tax burden on low income families and lessen the regressivity of the sales tax.

3. Plan 3 - Increased Business and Gasoline Taxes

A third alternative for raising $110 million biennially involves extending the 4% sales tax to gasoline and either raising corporate tax rates in all brackets by 15% or raising the gross earnings tax paid by some utilities in lieu of property taxes. In the time since the gross earnings tax rate was established, property tax rates have risen by more than 50%. This alternative would concentrate the increased taxes on automobile usage and businesses although increased taxes on telephone companies would probably be passed on to customers.

4. Guidance and counseling service for all (K-12) students in accordance with DPI's standards. Present caseloads of guidance counselors in grades 7-12 vary from 201 to 473; many elementary schools have no guidance or counseling service.

5. Instructional materials provided by adequate library services which reflect the cultural diversity and pluralistic nature of American society and reflect the history and contributions of various racial, ethnic and religious groups. Library budgets vary from $3.00 to almost $30.00 per pupil.

6. A continuous in-service education program. Such program to be jointly planned by the teachers, administrators and board.

7. The number of resident pupils enrolled shall not exceed 25 times the number of teachers in grades K-3. No individual K-3 class shall exceed 30 students.

8. School shall be held and students receive actual instruction for at least 180 days with additional days included as provided in s.115.01 (1) 1, 2, 3 and 3b.

9. A remedial reading program for all grades K-3 students who read one or more grades below their grade level.

10. Annual hearing and vision examination, provided by the schools.

11. All school districts shall be K-12 by 1975-76. K-8 and union high schools will be exempted from the above standards in 1973-74 and 1974-75; however, they will have to meet the standards in 1975-76 as K-12 districts. Separate elementary and high school districts cannot provide coordinated educational services.

Schools which do not satisfy these standards must reduce their deficiencies by 1/3 annually.

IV. MINIMUM STANDARDS

In order to provide equal educational opportunity, the Task Force recommends that the statutory minimum educational standards be updated.

While the Task Force believes that school boards have the responsibility for determining the level and composition of educational services, it nevertheless believes that the state must assure adequate standards of instruction and school administration. The standards which presently apply reflect the expectations we had for education years ago.

Furthermore, some districts are not efficiently organized. Separate districts for the elementary grades and for high school grades usually do not provide coordinated educational offerings. Often the result is a less effective high school program. Thus, the Task Force recommends that all districts operate grades kindergarten through twelve.

Recommended Minimum Standards

Specifically, the Task Force recommends that schools should meet the following standards in the 1975-76 school year:

1. A kindergarten for all 5 year old students. There are more than 1,000 5 year olds in Wisconsin, unable to attend kindergarten, because their districts do not offer it.

2. A special educational program (or be part of a cooperative, or pay to have its students sent to a special education program) for all students who meet the Department of Public Instruction's standards. Such programs shall include service to: educable mentally retarded, trainable mentally retarded, special learning disabilities, deaf/hearing, vision, emotionally disturbed, physical and multiple handicapped and speech.

3. School nurse service.

V. SPECIAL NEED STUDENTS

The Task Force recognizes that certain children require educational efforts which cannot be met by the resources provided by the equalization formula or by existing categorical aids. Therefore, it is recommended that adequate funds be allocated for a statewide program to meet this need.

The Task Force contends that low achieving students should receive more educational resources than at present, for achievement in elementary and secondary school influences "success" in later life. Incomes and jobs, as well as less quantifiable rewards reflect school performance.

Every school experiences some failing students. When these students comprise a significant proportion of the enrollment, remedial action is required. In Wisconsin, we do not have uniform achievement testing. However, there is substantial evidence for the contention that students from low socio-economic status backgrounds are most often the students who are low achievers. The Rand Corporation conducted an intensive review of available research on the determinants of student achievement for the President's Commission on School Financing, and concluded:

(1) Background factors (community environment) are important determinants of educational outcome.

(2) The socio-economic status of a student's family and community is consistently related to his educational outcome.

In Wisconsin, these conclusions are verified by correlating the Milwaukee school assessment scores for grades 5 and 6 with U.S. Census tract data for the school attendance areas. The scores were influenced by (a) median years of education in the area, (b) percent of the population in poverty, (c) median family income and (d) crowding in housing units. These factors explained 68% of the variance in assessment results.

Measuring low SES does provide an index of low achievement. Appendix I delineates these data.

Local districts should not be required to provide the extra money needed. Given a fixed school budget, if the district decides to allocate extra dollars to the low achieving group, other students bear the burden in the form of reduced programs (quantity and/or quality). Alternatively, if extra dollars are allocated but not taken from the other students, then the taxpayers bear the burden.

This point is demonstrated in Table V-1. We have grouped a sample of districts by spending level. Districts that are spending approximately the same per pupil and have different percentages of Title I students confront the dilemma described above. Looking within a group, you will discover little spending variance and significant differences in percentage of Title I enrollment. For example, in Group A, Almond spends $697 and has no Title I students. At the same time, Antigo is spending $685 with 6.9% Title I enrollment. (Recipients of the Title I funds are disadvantaged children residing in areas with a high concentration of low-income families.) If more resources were going to Title I students, the average spending per pupil in Antigo should be higher. Each group exemplifies the case of needy students being denied necessary educational services.

On the other hand, if you compare districts across groups, taxpayer inequities will appear. Again, Hudson (Group A) spends $53 less per pupil than does Burlington (Group B). While Burlington's needy students are receiving more educational resources, taxpayers in Burlington are being taxed one mill more to support schools.

TABLE V-I

TITLE 1 ENROLLMENT AND EDUCATIONAL SPENDING, 1970-71 (By Group)

District Name	Valuation Per Pupil	Expenditure Per Pupil	Percent of Title I Pupils
Group A			
Almond	$ 29,671	$697	0.0%
Hudson	24,808	695	4.6
Antigo	20,780	685	6.9
Elcho	45,062	683	15.3
Group B			
Hilbert	40,684	747	0.0
Burlington	35,245	748	4.6
Westfield	32,859	723	9.1
Seneca	16,788	747	28.4
Group C			
Oak Creek	34,549	784	0.0
Sheboygan	34,397	787	3.1
Saint Croix Falls	24,668	786	6.3
Balsam Lake-Milltown	30,895	791	12.7
Group D			
Kohler	164,713	1,445	0.0
Beloit-Turtle	26,745	930	3.2
Spooner	24,330	932	6.3
Frederic	20,369	944	14.0

Source: Staff calculations based on data supplied by the Department of Public Instruction

Because the failure in school contributes to the alienation of these people from the rest of society, it is recommended that state and local districts invite parents and other community members to participate in the planning of programs for low achievers. The Task Force has reviewed the attempts made at designing effective programs for these students and recognizes that while many programs have been successful, many

have failed. Often the failures were traced to marginal financial commitments or to the delay between detecting and attending to the problem.

To achieve equality of opportunity, some students require more educational services than others do. The drop-out rate and low levels of achievement are key indications that some are lagging behind. Even in the absence of direct achievement measures, students from disadvantaged families are usually those who are educationally disadvantaged. We also know that when educational deficiencies go untended beyond the early grade school years, it is more difficult to assist the disadvantaged students.

Special funding should exist for these students in more substantial amounts than the federal government "Title I" presently provides. Local districts are not financially able to meet these special needs. If they attempt to do so, either they reduce the funds available for other educational programs,or they impose an unfair tax burden on district residents.

Recommended Aid for Special Need Students

The Task Force recommends supportive methods to reduce the failure rate of public school students whose low achievement can be traced to social, economic and cultural disadvantages, notwithstanding their racial or ethnic classification.

The Task Force recommends that the state make additional educational resources available to these students. These resources will be administered by the Department of Public Instruction and allocated according to statewide guidelines. It is recommended that in 1973-74, the Department of Public Instruction develop a socio-economic status measure to identify

potential low achievers. Within three years, DPI should institute a system of statewide student assessment. Five year olds and third graders will participate in the assessment. Upon completion of this system, it is recommended that school authorities employ both socio-economic and assessment measures to identify low achievers from age three through grade three.

This proposal recommends the state authorize up to $1,000 per pre-school student so identified (age three and four) and up to $700 per K-3 student beginning in 1974-75. The different allocations are required because three and four year olds are not included in the present allocation formula.

Further, the proposal calls for (1) $30 million annual allocation which can serve approximately 37,000 students and (2) appropriate administrative costs of such a program at $300,000 for the biennium.

The Task Force recommends that in 1973-74, the Department of Public Instruction develop an SES measure to locate the geographical concentration (not identified by school) of special need students. DPI will establish Program Planning and Program Evaluation sections.

During the 1973-75 biennium, DPI will conduct student assessment pilot projects. The 1975-76 school year will be the first year of application of the statewide student assessment.

With the use of the SES and Assessment measures, the Department of Public Instruction will authorize a maximum special aid figure for each district. School districts will propose special programs which may include early education day care centers, K-3 grade programs and/or parent

education programs. Under this scheme, the public school system need not be the only education delivery system for three and four year olds. If community associations organize alternative delivery systems, they may apply for funds.

The Task Force recommends the participation of parents, community representatives, technical advisors and teachers in addition to school administrators on the Local Program Councils and the Statewide Technical Advisory Commission. In both cases, parents and community representatives can participate in designing special educational programs. They would cooperate with the Department of Public Instruction's technical advisors and the local school administrators to develop curricula for the special need student. Figure 5-3 illustrates the organizational structure recommended to implement these proposals.

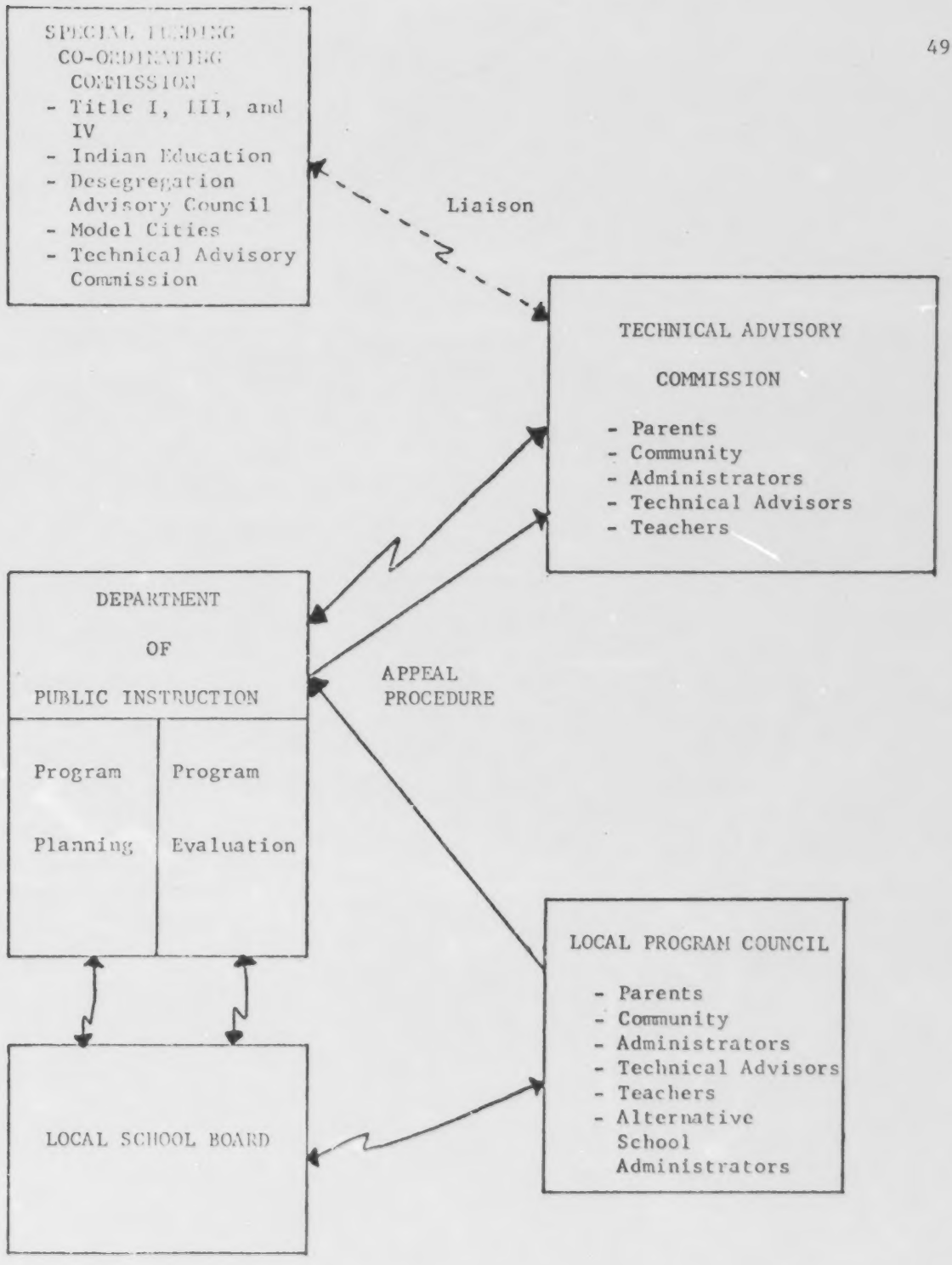


FIGURE 5-3 Special Need Program Organization of State and Local Agencies

VI. THE ADMINISTRATION OF THE PROPERTY TAX

To provide property tax reform, the Task Force recommends that ultimately there be established a statewide system of property assessment. Progress toward that goal will be provided by the establishment of uniform state assessment standards to be applied by county assessors trained and certified by the state.

Administration of the Property Tax

Property values and property taxes are important ingredients in the present and proposed systems of financing schools. Since the cry for property tax reform partially springs from dissatisfaction with the administration of the tax, reform of the property tax system is essential.

There are a total of 1,870 towns, villages and cities in Wisconsin, each responsible for its own property tax assessment. Except in some large cities, no professional qualifications are required for assessors whether elected or appointed.

After the local assessors place a value on all the property in their jurisdictions, the State Department of Revenue "equalizes" these values across localities. This process raises the assessed values to "full market" values. The state equalizes valuation so that assessment differences do not present an inaccurate estimate of local property wealth. For example, if one municipality assesses at an average of 25% of market value and another at 50%, the second would appear to be twice as wealthy as the first. The equalized market value corrects this misconception. The equalized values are used to determine the real property value within a school district and to allocate the costs among municipalities. The assessed values are used to distribute school costs among individual taxpayers within a particular municipality.

Property Assessment is Related to Educational Financing

Fair assessment of property for tax purposes is important to the implementation of the recommendations of the Task Force. Assessment of property for school districts has three purposes,

First, assessment determines the value of the taxable property within a school district. If the assessment and equalization (of assessments) processes indicate that a school district is wealthier than it really is, the district will not receive necessary state aids and may have difficulty in financing its educational program. An accurate measure of property value will result in aids sufficient to support the educational program.

The current equalization process has several weaknesses: (a) thorough field reviews cover only one-sixth of the property annually. In the interim five years, the equalization values usually lag behind the actual values. This results in inappropriate increases during the year of field reviews and a corresponding sudden drop in school aids; (b) the school financing system penalizes areas with accurate local assessments which reflect the growth in property values. Areas with inaccurate assessment practices have their wealth correctly judged one out of six years. In the other five years, the published values are usually below the real values. Therefore, their school aids are higher than if the state used their actual values annually.

Second, since assessment of property value permits allocation of the school levy among municipalities within a district, inaccurate assessments distribute the municipal burdens unfairly.

There is a "time-lag" problem involved in dispensing school aids. Since year-old valuations are used for calculating state aids and apportioning school costs among municipalities, slower growing communities incur a greater tax burden than they should. Appendix J explains this problem in detail.

Third, local assessment is used to distribute the school property tax burden among individual taxpayers. When assessments are inaccurate, some taxpayers pay an unfair share of school costs. Equalization does not affect this third area because Wisconsin has a dual system of property values: equalized and assessed.

A Department of Revenue statewide survey discovered tax inequities which are caused by poor assessment practices. For example, in one Wisconsin municipality, the assessment ratio (assessment value divided by full market value) is 55.9%, that is, on the average, land is assessed at 55.9% of its full market value.

But the survey showed that actually 12.5% of the land was valued at 39.1% of its market value and 25% was valued at 72.1%. The results of this variation are that a $15,000 house could be assessed at values ranging from $5,865 to $10,815. Given a 15 mill tax rate, a taxpayer could pay from $88 to $162 on the same property.

The Task Force concludes that the state should assume the responsibility for assessing property. Since it may not be possible to reach this goal immediately, the following administrative improvements are recommended:

1. Improving the Equalization Process

The employment of better techniques, including sales analysis, sample appraisals and computerized sales analysis would increase tax equity between taxing units, although inequities in assessments within a municipality would continue to exist.

2, Certification and Supervision of All Local Assessors

This supervision would require all property to be assessed at full value. If the state level supervisors review assessments closely using modern sales appraisal and other techniques to assure the equity of assessments, this option will permit a shift from a dual to a single system of property values. However, this cannot be accomplished when the assessing responsibilities are divided among 1,870 taxing units.

3. Moving the Assessment Responsibility to Larger Governmental Units

County assessment is a third proposal which serves the objective of accurate assessment because a county taxing district can employ more qualified staff, provide better training and maintain better information than a municipality. Unless county assessment is combined with state certification and supervision, however, there would still be a dual system of property values.

4. State Assessment of Manufacturing and Commercial Property

Moving the assessment of manufacturing property to the state level would remove the inequities resulting from local assessment and make it easier for local units (such as counties) to concentrate on the assessment of the remaining property.

Thus, the Task Force concludes that the administration of the property tax should be on a uniform basis and result in a single and accurate value for all property. Ultimately, this goal is achieved best through state assessment of property. The Task Force supports interim steps leading to accurate assessment. In the present system of dual values - assessed and equalized - neither value is the value used for allocating the tax burden across governmental unit boundaries. Until a single accurate value for all property is used, not only will taxpayers receive inequitable treatment, but so will schools.

VII. INDIVIDUAL PROPERTY TAX RELIEF

The Task Force endorses the principle of individual property tax relief so that the lowest income families receive the greatest percentage reduction in property taxes. This type of property tax relief should have a lower priority than school property tax relief so that the continued quality of education can be protected. The school property tax relief proposal should be fully funded before this one is considered.

Although Wisconsin has had a very progressive income tax for many years, The Task Force recognizes that property taxes are regressive and that the relief mentioned heretofore will not change this regressivity. Across-the-board property tax rate reductions will amount to the same percentage for everyone. For example, a $500 tax bill may go down to $400 and a $5,000 bill down to $4,000, thus the person with more property gets a larger dollar reduction. Furthermore, we realize that often low income people are renters and that there is no mechanism to ensure that the tax relief given to the owners will be passed on to the renters. To provide greater relief for renters and low income people, we suggest a further program of property tax relief based on income.

The proposed model calls for relief to single individuals. Renters would be permitted to claim 25% of rent payments in lieu of property taxes. Actual relief would range from 80% of eligible property taxes or eligible rent for families with less than $4,000 of total income ($2,000 for individuals) to 10% relief for families with total incomes of $14,500 annually ($7,250 for individuals) and no relief for families with total incomes in excess of $16,000 annually ($8,000 for individuals). The maximum relief (80%) roughly applies to incomes below the poverty standard. The point at which eligibility for relief ends is about 50%

above the 1971 state median income level. The relief program would exclude welfare recipients for whom property taxes are already fully paid and non-emancipated students whose parents claim them as deductions for income tax purposes.

Summary of Model for Individual Property Tax Relief

Gross Family Income	Percent of Property Tax Relieved Subject to $1,250 Maximum
Under $4,000	80
5,500	70
7,000	60
8,500	50
10,000	40
11,500	30
13,000	20
14,500	10
16,000	0

The estimated cost of a program of graduated relief of the first $1,250 per year of property taxes paid by homeowners, renters and farmers is $173.5 million per year, less the $15 million cost of the present Homestead Relief Program, or a net cost of $158.5 million annually. In every case, benefits under the proposed program would exceed benefits under the current Homestead Law.

It was estimated that relief from such a program would be distributed as follows:

67% to homeowners and farmers

-average payments of $355 to households with incomes below $4,000.

-average payments of $378 to households with incomes between $4,000 and $8,000.

-average payments of $205 to households with incomes between $8,000 and $16,000.

33% to renters

-average payments of $220 to households with incomes below $4,000.

-average payments of $215 to households with incomes between $4,000 and $8,000.

-average payments of $150 to households with incomes between $8,000 and $16,000.

Such a program will benefit about 510,000 homeowners and 355,000 renters. The beneficiaries total 865,000 households of the approximately 1,400,000 households in the state.

The program described above will result not only in property tax relief but will also result in some reform. The property tax structure will become progressive relative to income and renters will have an opportunity to benefit from the property tax reform.

APPENDIX A

STATE BY STATE RANKING BY AMOUNTS OF PROPERTY TAX REVENUE PER CAPITA 1969-70

1.	California	$262.16
2.	Massachusetts	250.08
3.	New Jersey	241.89
4.	Connecticut	238.48
5.	New York	237.26
6.	WISCONSIN	220.50
7.	South Dakota	218.78
8.	Montana	215.91
9.	Iowa	213.15
10.	Nebraska	208.68
11.	New Hampshire	207.44
12.	Wyoming	205.91
13.	Kansas	201.93
14.	Illinois	200.58
15.	Oregon	188.82
16.	Michigan	183.69
17.	Colorado	178.68
18.	Nevada	177.54
19.	North Dakota	174.94
20.	Maine	173.72
21.	Minnesota	170.89
22.	Indiana	167.74
23.	Arizona	165.55
24.	Rhode Island	165.27
25.	Vermont	164.11
26.	Ohio	162.10
27.	Maryland	156.35
28.	Washington	155.44
29.	Missouri	137.43
30.	Utah	134.92
31.	Texas	128.17
32.	Idaho	125.56
33.	Pennsylvania	118.61
34.	Florida	117.99
35.	Alaska	101.68
36.	Hawaii	98.37
37.	Virginia	96.10
38.	Georgia	95.20
39.	Oklahoma	93.16
40.	Delaware	83.58
41.	New Mexico	81.68
42.	North Carolina	78.63
43.	Tennessee	76.89
44.	Mississippi	71.16
45.	West Virginia	70.25
46.	Kentucky	68.59
47.	Louisiana	65.42
48.	Arkansas	64.84
49.	South Carolina	61.38
50.	Alabama	39.35

Source: U.S. Bureau of the Census, Governmental Finances in 1969-70, GF70, No. 5, Table 22.

APPENDIX B

PROPERTY TAX REVENUE PER $1,000 OF PERSONAL INCOME, 1969-70

1.	South Dakota	$73.06
2.	Montana	69.02
3.	Wyoming	63.78
4.	WISCONSIN	63.35
5.	California	62.71
6.	Massachusetts	62.61
7.	New Hampshire	61.47
8.	Iowa	61.00
9.	Nebraska	59.20
10.	North Dakota	58.35
11.	Maine	57.78
12.	New Jersey	57.20
13.	Kansas	56.09
14.	Oregon	54.38
15.	New York	53.17
16.	Connecticut	52.46
17.	Colorado	52.10
18.	Arizona	51.39
19.	Vermont	51.17
20.	Minnesota	48.35
21.	Illinois	47.09
22.	Michigan	46.56
23.	Indiana	46.17
24.	Utah	45.63
25.	Rhode Island	44.65
26.	Ohio	43.01
27.	Nevada	42.59
28.	Idaho	42.56
29.	Washington	40.47
30.	Maryland	39.98
31.	Missouri	39.96
32.	Texas	39.36
33.	Florida	35.76
34.	Pennsylvania	32.39
35.	Georgia	30.65
36.	Oklahoma	30.47
37.	Mississippi	30.14
38.	Virginia	28.93
39.	New Mexico	28.65
40.	Tennessee	26.96
41.	North Carolina	26.58
42.	West Virginia	25.88
43.	Arkansas	25.12
44.	Hawaii	24.75
45.	Alaska	24.41
46.	Kentucky	23.99
47.	Louisiana	22.88
48.	South Carolina	22.65
49.	Delaware	20.65
50.	Alabama	14.86

APPENDIX C

STATE BY STATE RANKING OF EFFECTIVE PROPERTY TAX RATES, 1970

1.	Nebraska	2.94
2.	New Jersey	2.91
3.	Massachusetts	2.86
4.	New Hampshire	2.75
5.	South Dakota	2.75
6.	New York	2.60
7.	WISCONSIN	2.53
8.	Vermont	2.47
9.	Iowa	2.27
10.	Maine	2.27
11.	Connecticut	2.24
12.	California	2.22
13.	Kansas	2.19
14.	Colorado	2.17
15.	Maryland	2.15
16.	Oregon	2.15
17.	Rhode Island	2.12
18.	Pennsylvania	2.04
19.	Illinois	2.01
20.	Montana	1.99
21.	North Dakota	1.93
22.	Arizona	1.87
23.	Alaska	1.82
24.	Michigan	1.81
25.	Texas	1.76
26.	Missouri	1.73
27.	Indiana	1.70
28.	Minnesota	1.65
29.	Nevada	1.49
30.	Utah	1.48
31.	New Mexico	1.47
32.	Idaho	1.46
33.	Ohio	1.46
34.	North Carolina	1.44
35.	Georgia	1.41
36.	Wyoming	1.39
37.	Delaware	1.37
38.	Oklahoma	1.32
39.	Tennessee	1.32
40.	Washington	1.32
41.	Kentucky	1.24
42.	Florida	1.23
43.	Virginia	1.19
44.	Arkansas	1.12
45.	Mississippi	1.05
46.	Hawaii	.91
47.	Alabama	.78
48.	South Carolina	.75
49.	West Virginia	.74
50.	Louisiana	.46

Source: U.S. Department of Housing and Urban Development, Federal Housing Administration, Division of Research and Statistics, FHA Homes, 1969, Data for States and Selected Areas, On Characteristics of FHA Operations under Section 203, (RR:250 Book, HUD SOR-3), 1970, Calculations performed on Data from Tables 9S and 27S.

APPENDIX D

GRAPHICAL PRESENTATION OF THE STATE AID FORMULA

The simplified aid formula presented in Chapter III, Part B can be graphically illustrated. Recall that districts below the guarantee which choose the same tax rates spend the same amount per pupil. Figure D-1 demonstrates this situation. Every district chooses a spending level and determines the required tax; or it chooses the tax it was willing to levy and derives its spending.

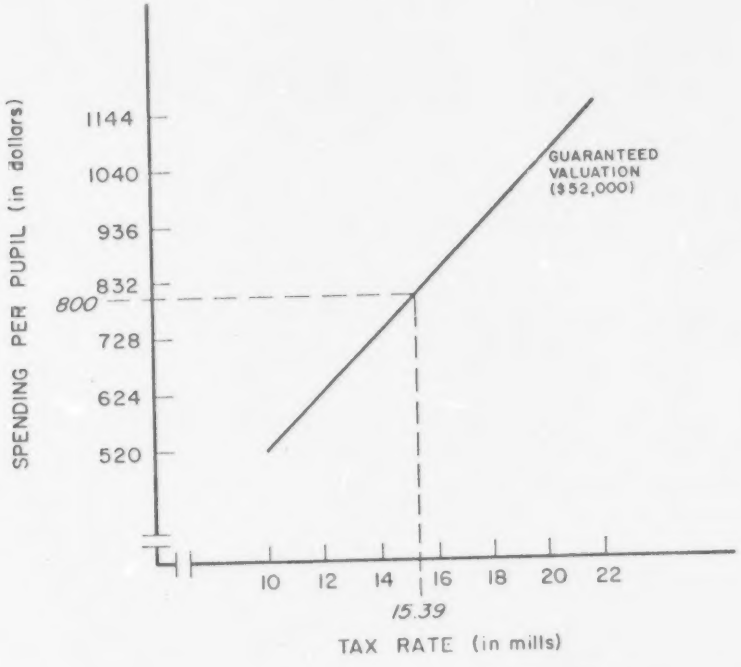


FIGURE D-1 EQUALIZING AID FORMULA

Districts which are above the guarantee have an expenditure advantage. Figure D-2 shows that for the identical tax rate of 15.39 mills, a $278 per pupil spending disparity appears.

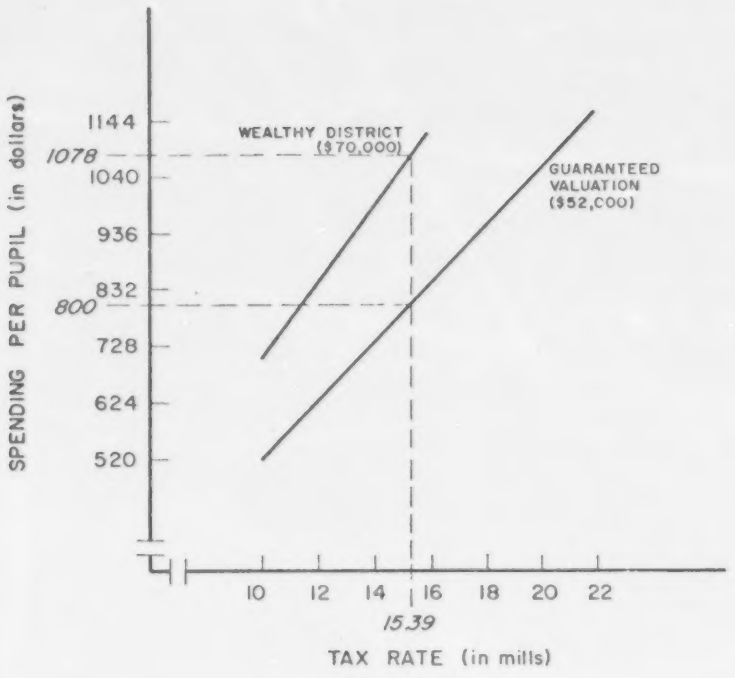


FIGURE D-2 EXPENDITURE ADVANTAGE

Correspondingly, a wealthy district may decide to spend $800. In that case, its tax rate drops from 15.39 to 11.43 mills. Figure D-3 demonstrates this tax advantage.

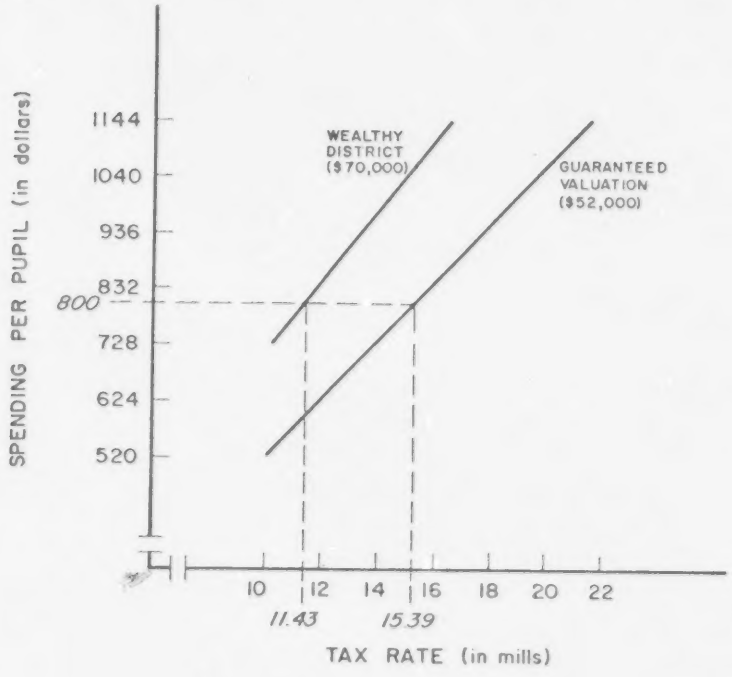


FIGURE D-3 TAX ADVANTAGE

Flat aid grants embody both the expenditure and the tax advantage. For a wealthy district which spends $800 only has to raise $724 from its property base.

Actually, the wealthy district can spend $1,154 (instead of $1,078) for a 15.4 mill tax rate which is the rate others must levy on themselves to spend $800. Or it can spend $800 for only 10.3 mills (instead of 11.4). Figure D-4 illustrates the above argument.

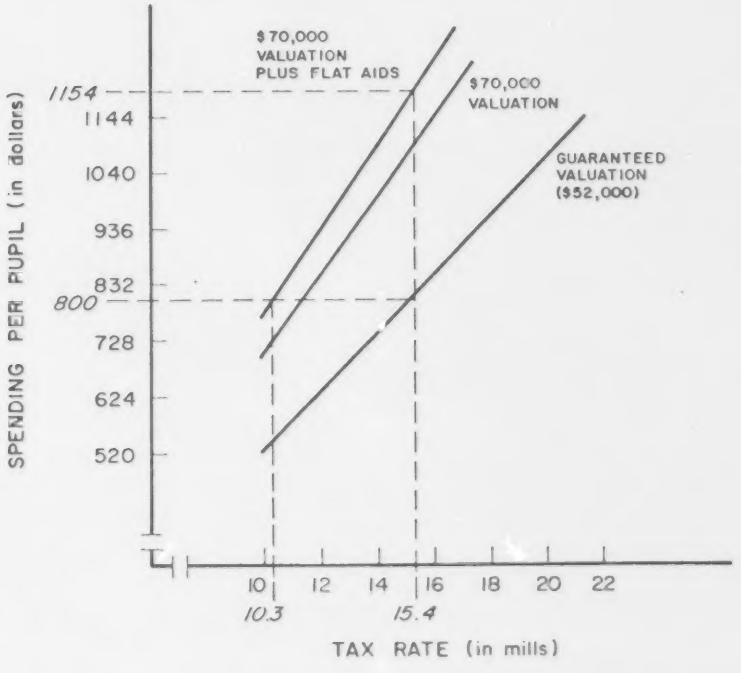


FIGURE D-4 EXPENDITURE AND TAX ADVANTAGES WITH FLAT AIDS

APPENDIX E

AN EXAMPLE OF THE AID FORMULA'S WEALTH DISCRIMINATION

Under Wisconsin's present aid formula, the four types of discrimination - excess valuation, flat aids, non-aidable educational costs and state aid cutoffs - create an advantage for wealthy districts. We can present a specific breakdown of these advantages by comparing Wauwatosa ($76,055 property value per pupil) with two hypothetical districts, A and B. Both these districts have the statewide average property valuation per pupil ($38,589).

District A wishes to keep its taxes as low as Wauwatosa's 16.37 mills. The $160 it spends for capital outlay, principal and interest on debt is, of course, funded by their local wealth and requires a rate of 4.15 mills ($160 ÷ $38,589), leaving only 12.22 mills for operations. It applies this rate times the guaranteed base and finds that it can spend $636 ($52,000 x .01222). Aid cutoffs do not affect District A because it cannot spend even close to $933.

District B, on the other hand, wishes to provide the kind of program Wauwatosa has. As in District A, it must pay capital outlay, principal and interest from revenues based on local property wealth at a tax rate of 4.15 mills. Only the first $933 of their operational spending is aidable; that is, $933 is raised by using the guaranteed tax base. It must tax at 17.94 mills to raise this amount ($933 ÷ $52,000). For District B to reach Wauwatosa's level of educational services, it must raise the remaining $228 from its local tax base. This is the amount of spending above the aid limitation. It adds another 5.91 mills ($228 ÷ $38,589).

Table E-1 shows the choices some actual districts have made. Portage's valuation is very close to that of District A and B. It chose a tax rate of 18.74 mills - two mills above Wauwatosa's. However, its total spending is $954, or $397 below Wauwatosa's. Franklin on the other hand chose a higher spending level but still short of Wauwatosa's. But even to spend $1,151, they had to tax at 28.55. Almost 10 mills of this resulted from capital outlay and debt retirement. Franklin spends $168 for capital outlay and debt retirement, $8 more than Wauwatosa.

TABLE E-1

WEALTH DISCRIMINATION UNDER THE PRESENT AID FORMULA

Present Aid Formula	Sample District Wauwatosa	Expenditure Advantage: District A Average Wealth District Which Taxes Like Wauwatosa	Tax Advantage: District B Average Wealth District Which Spends Like Wauwatosa
Net Operating Cost	$1,161	$ 635	$1,161
Operating Cost Below Aid Cut-off	$ 933	$ 635	$ 933
Operating Cost Above Aid Cut-off	$ 228		$ 228
Other Non-Aidable Expenditures			
Capital Outlay	12	12	12
Principle	36	36	36
Interest	112	112	112
Sub-total	160	160	160
TOTAL COST	1,321	796	1,321
AID	76	164	241
Tax Rate Below Aid Cut-off	11.18	12.22	17.94
Tax Rate Above Aid Cut-off	3.09		5.91
Tax Rate for Capital Outlay, Principle and Interest	2.10	4.15	4.15
TOTAL TAX	16.37	16.37	28.04

Applying the four specific forms of wealth discrimination to Districts A and B, we find:

1. Excess wealth. Even without the effects of #2, #3 and #4, Wauwatosa still has an advantage. Its budget of $1,321 per pupil could be raised by a 17.36 tax rate ($1,321 ÷ $76,055). Without #2, #3 and #4, District A would have to tax at 25.40 mills to raise that amount ($1,321 ÷ $52,000) and District B would only be able to spend $851 if it chose Wauwatosa's tax rate (.01637 x $52,000).

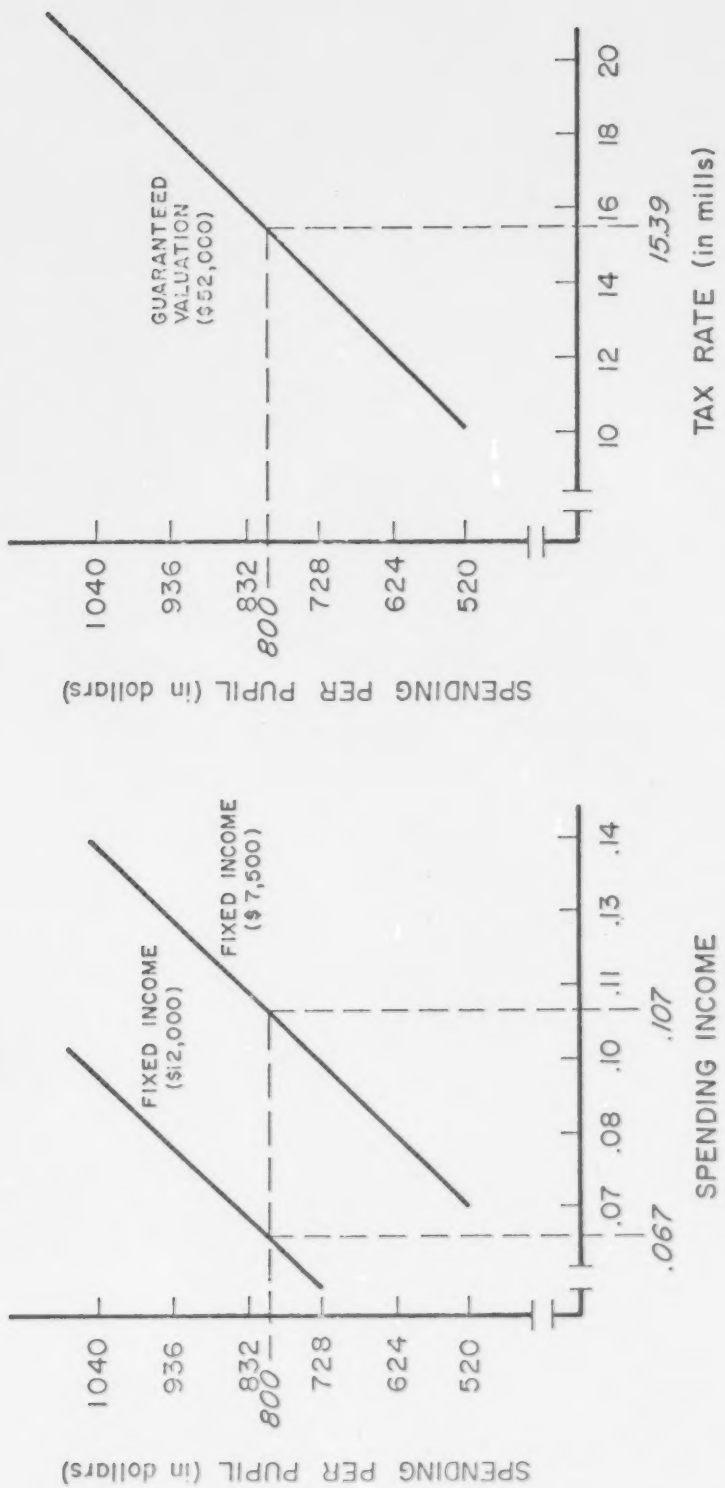
2. Flat aids. A $76 grant enables Wauwatosa to increase its tax advantage by lowering its rate from 17.36 to 16.37 mills. Alternatively, it could have increased its expenditure advantage by $76 and retained a 17.36 mill tax rate.

3. Aid limitations. These keep most districts from achieving the level of services Wauwatosa provides. For District B to raise the amount over the aid cutoff from its local wealth base of $38,589, it requires over a 6 mill tax.

4. Non-aidable educational expenditures. One reason there are very few districts like District B is that capital outlay, principal and interest costs must all be financed from the district's local wealth base. Thus, District B already taxes at 4.15 mills before it even considers its operating budget, while Wausatosa needed 2.10 mills to finance these same costs.

Seventy percent of the state's districts are poorer than Districts A and B. So the disadvantages they operate under are even more severe than this illustration would indicate.

Today, providing public education is easier for the rich than for the poor. When the state vested school districts with the power to tax property, it granted very unequal power. The aid formula does not fully offset the inequality.



APPENDIX F RELATIVE EDUCATIONAL BURDEN BY INCOME

APPENDIX G-1

PROJECTED 1973-74 AID/PUPIL
(Assuming Task Force Recommendations)

Aid/Pupil	Total	K-12	UHS	K-8
-300 to -1000	10	4	-	6
-100 to -300	10	5	3	2
0 to -100	10	4	2	2
0 to 100	9	6	-	3
100 to 200	21	15	-	6
200 to 300	40	29	1	10
300 to 400	79	71	1	7
400 to 500	90	81	1	8
500 to 600	99	91	2	6
600 to 700	50	47	1	2
700 +	18	17	1	-
TOTAL	436	370	12	54

APPENDIX G-2

CHANGE IN AID/PUPIL
FROM 1972-73 TO 1973-74

Aid/Pupil Change	Total	K-12	UHS	K-8
-200 - -1033	20	9	3	8
0 - -200	16	8	2	6
0 - 100	40	34	-	6
100 - 150	182	180	-	2
150 - 200	133	127	1	5
200 - 300	20	11	1	8
300 +	25	1	5	19
TOTAL	436	370	12	54

APPENDIX H-1

PROJECTED 1973-74 TAX RATES
(Assuming Task Force Recommendations)

Tax Rate (in Mills)	Total	K-12	UHS	K-8
Less than 9	32	1	12	19
9-11	24	-	-	24
11-13	54	48	-	6
13-15	141	138	-	3
15-17	93	92	-	1
17-19	52	51	-	1
19+	40	40	-	-
TOTAL	436	370	12	54

APPENDIX H-2

CHANGE IN TOTAL SCHOOL TAX RATES
FROM 1972-73 TO 1973-74

Tax Change	Total	K-12	UHS	K-8
6+ mill DECREASE	66	49	-	17
5-6 mill DECREASE	78	72	-	6
4-5 mill DECREASE	145	142	1	2
3-4 mill DECREASE	81	69	4	8
2-3 mill DECREASE	13	11	1	1
0-2 mill DECREASE	21	9	3	9
0-7.26 mill INCREASE	32	18	3	11
TOTAL	436	370	12	54

APPENDIX I

SCORES BY PARENTS' EDUCATION AND BY FAMILY INCOME

Percent of Students Scoring Below Average	Median Years of Education: 10.3 yrs. and less	10.3+ to 11.8	11.8+ to 12.2	Above 12.2	Total	Median Family Income: $8,638 and Less	$ 8,638+ to $10,448	$10,448+ to $11,469	$11,469 or More	Total
22 and less	0	2	12	15	29	0	2	9	18	29
22+ to 30	1	7	13	8	29	0	7	16	6	29
30+ to 66	9	12	5	1	27	6	15	3	3	27
66+ to 100	18	8	0	0	26	22	4	0	0	26
Total	28	29	30	24	111	28	28	28	27	111

Source: U.S. Census Reports 1970
Milwaukee School Board Assessment Results, 1970-71

APPENDIX J

THE TIME-LAG PROBLEM

School districts whose property valuations are growing more slowly than others must tax more heavily. Within a district, municipalities whose valuations are growing more slowly than others also must tax more heavily. Both of these problems are caused by using one year old valuations. The use of one year old valuations is referred to here as the "time-lag" problem.

After schools determine their expenditures, the municipalities in the district must contribute their portions of the budget. The municipalities' percentage of the district's property wealth is the basis for determining the budget shares. Though municipalities within the district should pay varying amounts of taxes depending on taxable property, all municipalities within a school district should, of course, pay at the same tax rates.

The time-lag problem appears when taxing authorities use the values of the previous year to allocate the school levies and the values of the current year to raise the tax. Thus, taxpayers in the same district may pay different tax rates and more or less than their equitable share.

For example, there are 12 municipalities in the Dodgeville school district. In 1970 it raised $923,486 from the property tax. This cost was apportioned to the municipalities based on their 1969 relative values. In 1969, the village of Ridgeway had 3.9629% of the school's property taxes or $36,597. However, when it raised that amount it did so on the basis of its 1970 value. From one year to the next, some of the

municipalities grew faster than others. The village of Ridgeway grew less relative to its neighbors. Thus, variations in tax rates in the same district result: Ridgeway's tax rate is 24% higher than the town of Wyoming's. That is, some residents paid 20.85 mills and others 15.80 mills for the same school for the same year.

Exactly the same problem occurs between school districts. A district whose valuation is growing relatively faster can always tax at a lower rate to spend at any level in comparison with other school districts.

TABLE J-1

INEQUITIES IN TAX PAYMENTS
RESULTING FROM THE TIME-LAG

Information Used:

1969 Equalized Valuation of District $41,976,600
1970 Equalized Valuation of District $49,556,800
1970-71 Levy of $923,486

Dodgeville School District

Municipality	1969 Equalized Valuation	Percentage of 1969 Equal. Valuation	1970-71 Levy as Certified on 1969 Valuation	1970 Equalized Valuation	Percentage of 1970 Equal. Valuation	1970-71 Levy if Computed on 1970 Valuation	Inequity in the Tax Levy
C. Dodgeville	$16,075,300	38.2959	$353,658	$18,454,600	37.2393	$343,900	- $ 9,758
T. Brigham	52,300	.1246	1,151	67,600	.1364	1,260	+ 109
T. Clyde	398,700	.9498	8,771	478,900	.9664	8,925	+ 154
T. Dodgeville	12,415,700	29.5777	273,146	14,879,000	30.0241	277,268	+ 4,122
T. Eden	422,200	1.0058	9,288	501,000	1.0110	9,336	+ 48
T. Highland	590,200	1.4060	12,984	708,700	1.4301	13,207	+ 223
T. Linden	3,471,500	8.2701	76,373	4,266,800	8.6099	79,511	+ 3,138
T. Mineral Point	940,700	2.2410	20,695	1,047,200	2.1131	19,514	- 1,181
T. Ridgeway	4,765,300	11.3523	104,837	5,755,300	11.6135	107,249	+ 2,412
T. Waldwick	5,900	.0140	129	6,900	.0139	128	- 1
T. Wyoming	1,175,300	2.7999	25,857	1,636,300	3.3019	30,493	+ 4,636
V. Ridgeway	1,663,500	3.9629	36,597	1,754,500	3.5404	32,695	- 3,902
Totals	$41,976,600	100.0000	$923,486	$49,556,800	100.0000	$923,486	0

TABLE J-2

TAX RATES RESULTING FROM ACTUAL APPORTIONMENT
COMPARED WITH CURRENT YEAR APPORTIONMENT

Municipality	Actual 1970 Equalized Tax Rate	Tax Rate if Levy Had Been Apportioned According to Current Year Valuation
C. Dodgeville	19.16	18.64
T. Brigham	17.01	18.64
T. Clyde	18.31	18.64
T. Dodgeville	18.35	18.64
T. Eden	18.53	18.64
T. Highland	18.32	18.64
T. Linden	17.89	18.64
T. Mineral Point	19.76	18.64
T. Ridgeway	18.21	18.64
T. Waldwick	18.69	18.64
T. Wyoming	15.80	18.64
V. Ridgeway	20.85	18.64

C - County, T - Town, V - Village

APPENDIX K

PROJECTED AID AND TAX RATES

This section presents the school aids and taxes in 1973-74 which would result from the Task Force recommendations and it compares them with the 1972-73 aids and taxes.

Included in the listing is:

Column 1 - District Name

Column 2 - Membership

Column 3 - Equalized Valuation per Pupil

Column 4 - Total Cost (Net Operating Cost plus Allowable Spending Increases, Transportation, Principal, Interest and Capital Outlay)

Column 5 - Total Cost per Pupil (Column 4 divided by Column 2)

Column 6 - Total Aid (1973-74)

Column 7 - Total Aid per Pupil

Column 8 - Tax Rate (This is the projected total tax rate for all educational costs.)

Column 9 - Total Aid Difference (Actual 1972-73 total school district aid subtracted from the projected 1973-74 total school district aid.)

Column 10 - Aid per Pupil Difference (Actual 1972-73 aid per pupil subtracted from projected 1973-74 aid per pupil.)

Column 11 - Tax Difference (Actual total 1972-73 tax rate subtracted from projected total 1973-74 tax rate.)

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	*** COUNTY 1 - ADAMS ***										
0014	ADAMS	1935.	43341.	1752183.	906.	651419.	337.	13.13	212620.	108.	-3.77
	*** COUNTY 2 - ASHLAND ***										
0175	ASHLAND	2150.	32519.	2435463.	1133.	1207436.	562.	17.56	336611.	172.	-5.59
0840	BUTTERNUT	359.	17276.	310239.	864.	232485.	648.	12.54	28023.	98.	-4.72
2226	MELLEN (GLIDDEN)	400.	19096.	394843.	987.	291377.	728.	14.29	46174.	114.	-8.66
3423	MELLEN	565.	17843.	602739.	1067.	441271.	781.	16.02	79559.	144.	-6.97
	*** COUNTY 3 - BARRON ***										
0196	BARRON	1710.	32573.	1850857.	1082.	938728.	549.	16.38	212361.	132.	-5.21
0420	CAMERON	681.	24581.	683071.	1003.	439823.	646.	14.53	100535.	148.	-5.75
1078	CUMBERLAND	1188.	35603.	1266181.	1066.	571102.	481.	15.98	164665.	145.	-4.43
2268	CUMBERLAND	1414.	29697.	1453089.	1028.	819625.	580.	15.09	227395.	157.	-5.15
2982	CHETEK FARM	480.	24818.	468739.	977.	300086.	525.	14.16	84538.	176.	-6.58
4662	TUSTIN LAKE	2875.	35202.	2677190.	931.	1311787.	456.	13.49	395960.	139.	-4.53
4914	TURTLE LAKE	751.	32730.	839692.	1118.	416442.	555.	17.22	86716.	118.	-4.57
	*** COUNTY 4 - BAYFIELD ***										
0245	BAYFIELD	498.	20767.	536654.	1078.	368447.	740.	16.27	42534.	81.	-6.52
1407	WASHBURN	530.	20477.	679965.	1283.	-73374.	-138.	17.66	-113426.	-214.	0.27
4263	WASHBURN	682.	27453.	766138.	1126.	442054.	548.	17.42	50931.	73.	-3.54
4522	IRON	323.	35469.	379567.	1175.	166903.	517.	18.56	-2371.	22.	-3.44
4977	ASHLAND	520.	22651.	644533.	1239.	407912.	784.	20.09	43929.	79.	-8.09
	*** COUNTY 5 - BROWN ***										
0161	ASHWAUBENON	4000.	36633.	3685929.	921.	1728415.	432.	13.36	687410.	162.	-5.81
1407	HOWARD	1653.	32634.	1357671.	821.	714173.	432.	11.91	299933.	170.	-4.75
1414	(EAST) DE PERE	2135.	38391.	1783301.	835.	791396.	371.	12.10	307932.	140.	-3.70
2982	GREEN BAY	21523.	46426.	21120686.	981.	6909031.	321.	14.22	3996941.	187.	-4.17
2982	HOWARD	2350.	27322.	2069826.	881.	1249771.	532.	12.77	362726.	135.	-5.64
4424	PULASKI	2400.	29734.	2172619.	905.	1236412.	515.	13.12	387466.	154.	-4.41
4788	WEST DE PERE	2143.	30483.	1921632.	897.	822300.	384.	12.99	351723.	159.	-4.85
5712	WRIGHTSTOWN	716.	47315.	675917.	944.	212405.	297.	13.68	104177.	145.	-3.70
	*** COUNTY 6 - BUFFALO ***										
0546	ALMA	528.	28904.	560141.	1061.	317930.	602.	15.87	52215.	120.	-4.66
1155	COCHRANE	1065.	26625.	1086631.	1020.	663638.	623.	14.92	183749.	172.	-7.01

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
2142	GILMANTON	338.	34102.	393945.	1166.	182583.	540.	18.34	36587.	112.	-1.82
3668	MONDOVI	1203.	29434.	1134631.	943.	650671.	541.	13.67	169774.	149.	-5.56
	*** COUNTY 7 - BURNETT	***									
2233	GRANTSBURG	824.	28768.	874852.	1062.	498172.	605.	15.89	122460.	154.	-5.78
5376	SIREN	560.	33032.	534230.	954.	278176.	497.	13.82	78456.	134.	-5.71
6293	WEBSTER	760.	52437.	742069.	976.	178118.	234.	14.15	90004.	118.	-3.69
	*** COUNTY 8 - CALUMET	***									
0658	BRILLION	882.	56714.	916865.	1040.	154865.	176.	15.23	90265.	100.	0.05
1085	CHILTON	1296.	46046.	1321489.	1020.	433563.	335.	14.88	227258.	176.	-3.52
2534	HILBERT	502.	50729.	617618.	1230.	126474.	252.	19.29	89006.	176.	2.31
3941	NEW HOLSTEIN	1780.	50452.	1920650.	1079.	473583.	266.	16.11	335678.	188.	-3.63
5614	STOCKBRIDGE	235.	57356.	284516.	1211.	34290.	146.	18.56	16506.	70.	-1.69
	*** COUNTY 9 - CHIPPEWA	***									
0427	BLOOMER	1460.	31882.	1423920.	975.	765734.	524.	14.14	232291.	160.	-5.43
0879	CADOTT	1100.	24757.	946982.	861.	607364.	552.	12.47	141909.	129.	-4.93
1032	CHIPPEWA FALLS	4863.	36224.	4172301.	858.	1981204.	407.	12.44	687033.	139.	-4.50
1204	CORNELL	766.	25111.	793116.	1035.	499369.	652.	15.27	102714.	146.	-5.21
2891	LAKE HOLCOMBE	552.	30692.	505088.	915.	280398.	508.	13.26	53818.	96.	-6.55
3923	NEW AUBURN	430.	26986.	498501.	1159.	287376.	668.	18.19	97951.	230.	-3.67
5593	STANLEY	1397.	25963.	1265967.	906.	789405.	565.	13.14	184960.	137.	-5.25
	*** COUNTY 10 - CLARK	***									
0021	ABBOTSFORD	812.	21726.	787221.	969.	539324.	664.	14.05	141349.	168.	-6.99
1162	COLBY	1514.	27552.	1545796.	1021.	922983.	610.	14.93	238793.	160.	-5.51
2226	GRANTON	490.	23267.	450761.	920.	298717.	610.	13.34	69703.	139.	-5.67
2394	GREENWOOD	793.	28735.	1005771.	1268.	532613.	672.	20.76	115833.	150.	-5.97
2856	LOYAL	925.	27098.	1200965.	1298.	662736.	716.	21.47	220344.	230.	-6.59
3969	NEILLSVILLE	1434.	30450.	1252293.	873.	699857.	488.	12.65	183009.	125.	-4.53
4207	OWEN	1090.	27302.	1095153.	1005.	661763.	607.	14.56	165183.	155.	-5.35
5726	THORP	910.	31461.	966779.	1062.	511439.	562.	15.90	138507.	151.	-5.07
	*** COUNTY 11 - COLUMBIA	***									
0483	CAMBRIA	645.	44913.	756214.	1172.	224564.	348.	18.35	98275.	151.	-3.87
1169	COLUMBUS	1442.	54726.	1485934.	1030.	297047.	206.	15.07	187835.	130.	-3.37
1736	FALL RIVER	478.	36948.	525679.	1056.	236006.	474.	15.74	63050.	130.	-5.14
3192	LODI	1480.	40224.	1341802.	907.	559621.	378.	13.14	157937.	106.	-4.13
4224	PARDEEVILLE	1055.	32239.	1125635.	1067.	580949.	551.	16.01	130131.	129.	-5.68
4501	PORTAGE	2460.	43286.	2431707.	988.	906479.	368.	14.32	275690.	121.	-3.78
4536	POYNETTE	1227.	43152.	1297001.	1057.	462376.	377.	15.76	174538.	142.	-4.19

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
4634	RANDOLPH	680.	47441.	648521.	954.	202602.	298.	13.82	100870.	148.	-3.59
4865	RIO	649.	34912.	681840.	1051.	327779.	505.	15.63	62775.	110.	-4.67
6678	WISCONSIN DELLS	1628.	58846.	1719582.	1056.	230821.	142.	15.54	109297.	66.	-0.94
	*** COUNTY 12 - CRAWFORD	***									
2016	GAYS MILLS	755.	26475.	862126.	1142.	506670.	671.	17.78	65168.	118.	-4.58
4543	PRAIRIE DU CHIEN	1400.	38428.	1211274.	865.	536724.	383.	12.54	242770.	172.	-4.11
5134	SEARCA	509.	24855.	526306.	1034.	333554.	655.	15.24	77854.	161.	-4.81
6251	WAUZEKA	400.	22023.	415444.	1039.	280273.	701.	15.34	55293.	147.	-4.87
	*** COUNTY 13 - DANE	***									
0350	BELLEVILLE	765.	43750.	736297.	962.	269462.	352.	13.95	98227.	130.	-4.94
0469	BLACK EARTH	1440.	30333.	1587303.	1102.	851484.	591.	16.85	124027.	88.	-4.23
0806	CAMBRIDGE	940.	43080.	1102835.	1173.	354647.	377.	18.48	82568.	88.	-4.13
1309	DEERFIELD	584.	39488.	610707.	1046.	253009.	433.	15.51	62423.	112.	-4.94
1316	DE FOREST	1723.	49908.	1846560.	1072.	473341.	275.	15.97	233989.	134.	-3.96
3269	MADISON	30890.	63597.	38895530.	1259.	1136563.	37.	19.22	-1260021.	-39.	0.27
3332	MARSHALL	760.	37344.	802643.	1056.	355467.	468.	15.76	92552.	120.	-4.93
3381	MC FARLAND	1253.	39568.	1478307.	1180.	552528.	441.	18.67	178989.	140.	-4.24
3549	MIDDLETON	3220.	53672.	3890602.	1208.	662641.	206.	18.68	275381.	86.	-4.23
3675	MONONA GROVE	3037.	39223.	3756208.	1237.	1371693.	452.	20.02	273826.	100.	-4.04
3724	MOUNT HOREB	1714.	43815.	1728409.	1008.	629789.	367.	14.63	207115.	120.	-4.95
4144	OREGON	2600.	34211.	2592765.	997.	1307022.	503.	14.45	438434.	163.	-5.46
5621	STOUGHTON	3200.	37841.	3237292.	1012.	1456351.	455.	14.71	520066.	158.	-4.67
5656	SUN PRAIRIE	4389.	31762.	4235467.	965.	2286519.	521.	13.98	855967.	181.	-5.94
5931	VERONA	1545.	59383.	1909752.	1236.	169565.	110.	18.97	52133.	34.	-2.61
6131	WAUNAKEE	1500.	46983.	1573120.	1049.	479584.	320.	15.52	252721.	164.	-3.90
	*** COUNTY 14 - DODGE	***									
0336	BEAVER DAM	3580.	45372.	3429907.	958.	1174907.	328.	13.88	523722.	147.	-3.86
2523	#22 HERMAN	180.	66550.	153108.	851.	54672.	304.	8.22	49152.	274.	-5.73
2574	HORICON	1212.	40122.	1184155.	977.	495608.	409.	14.16	278736.	225.	-4.10
2625	HUSTISFORD	405.	63504.	500315.	1235.	17123.	42.	18.79	-13961.	-34.	-2.93
2744	JUNEAU	1290.	39100.	1434650.	1112.	573300.	444.	17.08	226946.	172.	-3.79
3171	LOMIRA	1024.	52483.	1066157.	1041.	243986.	238.	15.30	166694.	162.	-2.33
3367	MAYVILLE	1532.	45838.	1781704.	1163.	511260.	334.	18.09	259627.	169.	-2.27
3913	J3 NEOSHO	363.	38639.	298598.	823.	187178.	516.	7.94	119584.	325.	-7.94
6938	J6 RUBICON	205.	34909.	194537.	949.	128941.	629.	9.17	69408.	341.	-9.77
	*** COUNTY 15 - DOOR	***									
2114	GIBRALTAR	760.	133438.	1215864.	1600.	-560589.	-738.	17.52	-618729.	-814.	4.34
5130	SEVASTOPOL	780.	63285.	797436.	1022.	63085.	81.	14.88	3349.	5.	-2.13
5457	BRUSSELS	1640.	40477.	1301224.	793.	537945.	328.	11.50	144914.	88.	-5.36
5642	STURGEON BAY	1312.	52349.	1411420.	1076.	311682.	238.	16.01	164107.	127.	-3.83

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
6069	WASHINGTON ISLAND	93.	156973.	81820.	880.	-34770.	-374.	7.99	-42066.	-450.	0.83
	*** COUNTY 16 - DOUGLAS ***										
3297	MAPLE	1500.	24522.	1710839.	1141.	1057862.	705.	17.75	175941.	118.	-6.04
5397	SOLON SPRINGS	391.	27342.	469513.	1201.	264553.	677.	19.17	59129.	150.	-5.29
5663	SUPERIOR	7574.	29200.	6618730.	874.	3816255.	504.	12.67	1108443.	149.	-4.44
	*** COUNTY 17 - DUNN ***										
0637	BOYCEVILLE	804.	29860.	860370.	1070.	474146.	590.	16.09	151930.	191.	-4.04
1176	COLFAX	762.	31416.	764497.	1003.	416414.	546.	14.54	96424.	132.	-4.65
1445	ELK MOUND	611.	25515.	547732.	896.	345135.	565.	13.00	64565.	111.	-5.31
3465	MENOMONIE	2823.	38692.	2896358.	1026.	1253039.	444.	15.05	468466.	164.	-4.31
	*** COUNTY 18 - EAU CLAIRE ***										
0117	ALTOONA	1100.	22357.	921076.	837.	622868.	566.	12.13	186418.	143.	-7.62
0217	AUGUSTA	860.	29735.	836016.	972.	475787.	553.	14.09	130368.	152.	-5.58
1554	EAU CLAIRE	10300.	47071.	11934260.	1159.	3238016.	314.	17.94	1428266.	138.	-4.04
1729	FALL CREEK	780.	26594.	683605.	876.	420078.	539.	12.70	114134.	141.	-7.08
	*** COUNTY 19 - FLORENCE ***										
1955	FLORENCE	953.	36760.	957259.	1004.	447350.	469.	14.56	134704.	146.	-4.29
	*** COUNTY 20 - FOND DU LAC ***										
0910	CAMPBELLSPORT	1620.	41598.	1544497.	953.	613481.	379.	13.82	327059.	201.	-4.20
1862	FOND DU LAC	8258.	49040.	8877442.	1075.	2375649.	288.	16.05	1001522.	122.	-4.41
3033	NORTH FOND DU LAC	1138.	31421.	1122190.	986.	611103.	537.	14.29	176271.	159.	-6.12
4725	OAKFIELD	900.	32472.	1019336.	1133.	506096.	562.	17.56	137088.	148.	-5.50
4872	RIPON	2172.	42578.	2338058.	1076.	837089.	385.	16.23	409850.	188.	-3.93
4956	ROSENDALE	1260.	37720.	1429959.	1135.	592839.	471.	17.61	224099.	180.	-4.63
6216	WAUPUN	3185.	38829.	3029074.	951.	1324193.	416.	13.79	478852.	152.	-4.43
	*** COUNTY 21 - FOREST ***										
1218	CRANDON	1080.	31309.	889530.	824.	486037.	450.	11.93	123056.	115.	-3.71
2940	LAONA	470.	25429.	504151.	1073.	311141.	662.	16.15	48345.	112.	-3.79
5992	WABENO	631.	49011.	623533.	988.	180615.	286.	14.32	16253.	33.	-3.77
	*** COUNTY 22 - GRANT ***										
0539	BLOOMINGTON	360.	61541.	462852.	1286.	24085.	67.	19.80	-3427.	-9.	-0.63

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
0609	BOSCOBEL	1335.	24916.	1184388.	887.	756838.	567.	12.85	178823.	133.	-4.72
0994	CASSVILLE	555.	41271.	672725.	1212.	227567.	410.	19.43	95759.	170.	-1.61
1244	CUBA CITY	1160.	36711.	1033838.	891.	483917.	417.	12.91	168234.	143.	-4.86
1913	FENNIMORE	1160.	34463.	1121802.	967.	561684.	484.	14.01	148766.	127.	-4.59
2485	HAZEL GREEN	945.	26599.	812792.	860.	499664.	529.	12.46	142141.	143.	-5.09
2912	LANCASTER	1548.	35027.	1483370.	958.	730482.	472.	13.89	221668.	144.	-4.80
3850	MUSCODA	1091.	30631.	1138465.	1044.	621782.	570.	15.46	149442.	139.	-5.18
4249	PATCH GROVE	527.	35791.	577292.	1095.	262620.	498.	16.68	67971.	131.	-4.50
4389	PLATTEVILLE	2105.	41293.	2368679.	1125.	857428.	407.	17.39	308630.	147.	-4.29
4529	POTOSI	650.	24254.	613314.	944.	397592.	612.	13.68	117688.	182.	-6.51
	*** COUNTY 23 - GREEN	***									
0063	ALBANY	502.	44732.	521933.	1040.	177440.	353.	15.34	65280.	132.	-4.00
0702	BROOKHEAD	1300.	38094.	1295054.	996.	580175.	446.	14.44	195597.	149.	-4.30
2737	JEFFERSON (JUDA)	390.	56509.	539559.	1383.	54790.	140.	22.00	23479.	62.	-4.12
3682	MONROE	2850.	52436.	2787093.	978.	668922.	235.	14.17	385541.	136.	-3.82
3696	MONTICELLO	485.	46360.	485354.	1001.	159215.	328.	14.50	60317.	127.	-4.20
3934	NEW GLARUS	601.	53463.	634632.	1056.	133665.	222.	15.59	62012.	105.	-2.77
	*** COUNTY 24 - GREEN LAKE	***									
0434	BERLIN	1820.	45229.	1656186.	910.	570649.	314.	13.19	300491.	165.	-3.56
2310	GREEN LAKE	475.	90068.	791475.	1666.	-166028.	-350.	22.38	-202898.	-426.	3.93
3325	MARKESAN	1260.	58089.	1292084.	1025.	197692.	157.	14.95	100944.	81.	-2.09
4606	PRINCETON	470.	61751.	511091.	1087.	43953.	94.	16.10	7777.	18.	-0.99
	*** COUNTY 25 - IOWA	***									
0287	BARNEVELD	431.	37741.	567053.	1316.	211183.	490.	21.88	31946.	84.	
1424	DODGEVILLE	1585.	42005.	1488924.	939.	582324.	367.	13.62	255039.	156.	-4.28
2527	HIGHLAND	584.	27426.	507253.	869.	305676.	523.	12.59	59493.	103.	-4.23
2646	MIFFLIN (IOWA-GRANT)	1197.	42864.	1159146.	968.	438930.	367.	14.04	144077.	122.	-4.20
3633	MINERAL POINT	1042.	42406.	1083168.	1040.	404298.	388.	15.36	102378.	105.	-4.36
	*** COUNTY 26 - IRON	***									
2619	HURLEY	1052.	22580.	1121435.	1066.	741469.	705.	16.00	79686.	82.	-4.52
3486	MERCER	280.	59591.	352455.	1259.	28907.	103.	19.39	7551.	27.	-2.50
	*** COUNTY 27 - JACKSON	***									
0091	ALMA CENTER	775.	21086.	744088.	960.	516525.	666.	13.93	73866.	108.	-6.18
0476	BLACK RIVER FALLS	2051.	26627.	2167233.	1057.	1305815.	637.	15.77	324998.	161.	-4.53
3429	MELROSE	991.	24898.	1064449.	1074.	665057.	671.	16.19	147565.	147.	-6.34
5705	TAYLOR	353.	21657.	391854.	1110.	261620.	741.	17.04	37060.	105.	-9.15

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	••• COUNTY 28 - JEFFERSON •••										
1883	FORT ATKINSON	2943.	47085.	2929662.	995.	930669.	316.	14.43	285674.	107.	-4.08
2702	JEFFERSON	2040.	55352.	2019389.	990.	399535.	196.	14.35	243051.	120.	-3.14
2730	JOHNSON CREEK	626.	35050.	698755.	1116.	321951.	514.	17.17	57560.	98.	-3.56
2898	LAKE MILLS	1413.	49967.	1419606.	1005.	391573.	277.	14.56	185246.	133.	-5.42
4221	PALMYRA	1220.	35688.	1217350.	998.	587657.	482.	14.46	174652.	137.	-4.68
6119	WATERLOO	660.	66457.	924570.	1445.	-29220.	-46.	22.42	-78164.	-122.	0.23
6125	WATERTOWN	4100.	45542.	4258179.	1039.	1399987.	341.	15.31	735875.	175.	-4.41
	••• COUNTY 29 - JUNEAU •••										
1673	ELROY	1394.	21767.	1392890.	999.	953397.	684.	14.48	193626.	149.	-6.63
3360	KAUSTON	1617.	28899.	1717476.	1062.	974441.	603.	15.90	268754.	172.	-5.73
3871	NECEDAH	530.	43746.	489549.	924.	179217.	338.	13.38	55367.	104.	-4.76
3968	NEW LISBON	875.	22157.	934532.	1068.	623516.	713.	16.04	140448.	162.	-6.55
6713	WONEWOC	545.	40934.	538961.	989.	219194.	402.	14.33	59782.	114.	-4.38
	••• COUNTY 30 - KENOSHA •••										
0657	#1 BRIGHTON	124.	88719.	111561.	900.	15928.	128.	8.69	12238.	98.	-1.60
0665	#1 BRISTOL	480.	69901.	423760.	883.	137567.	287.	8.53	102847.	217.	-4.09
2793	KENOSHA	21782.	34962.	22426901.	1030.	10903125.	501.	15.13	3795480.	176.	-4.46
4235	JT PARIS	303.	69450.	304739.	1006.	100281.	331.	9.72	78091.	261.	-5.00
4627	JT RANDALL	440.	75003.	422285.	960.	116233.	264.	9.27	85223.	194.	-3.85
5056	SALEM UHS	960.	124747.	1052553.	1120.	418289.	445.	5.41	302301.	323.	-3.03
5061	#7 SALEM	135.	78246.	148589.	1101.	33881.	251.	10.86	24431.	181.	-1.43
5068	JT SALEM	832.	46146.	726354.	873.	402269.	483.	8.44	285940.	344.	-8.44
5075	JT SALEM	135.	50402.	120240.	891.	61718.	457.	8.60	57548.	427.	-10.60
5369	JT SILVER LAKE	390.	49277.	388758.	997.	203646.	522.	9.63	163259.	419.	-8.81
5817	#4 TWIN LAKES	350.	81369.	410844.	1174.	74166.	212.	11.82	49316.	142.	-3.34
6612	JT WHEATLAND	440.	56084.	396498.	897.	180672.	411.	8.66	149942.	341.	-7.22
6565	WILMOT UHS	734.	148106.	952529.	1298.	271043.	369.	6.27	206627.	281.	-2.56
	••• COUNTY 31 - KEWAUNEE •••										
0070	ALGOMA	1070.	44113.	1146324.	1071.	387593.	362.	16.07	212293.	198.	-4.03
2814	KEWAUNEE	1466.	38692.	2200270.	1501.	711581.	485.	26.25	275762.	193.	4.59
4270	LUXEMBURG	1820.	35496.	1551443.	852.	753064.	414.	12.36	256362.	140.	-3.99
	••• COUNTY 32 - LA CROSSE •••										
0245	BANGOR	741.	26918.	684191.	923.	417222.	563.	13.38	111542.	154.	-6.46
2562	HOLMEN	1580.	22230.	1430757.	906.	969527.	614.	13.13	222062.	114.	-8.66
2863	LA CROSSE	8813.	55541.	8510129.	966.	1659430.	188.	14.00	980902.	112.	-2.13

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
4095	ONALASKA	2100.	20847.	1738476.	828.	1213454.	578.	11.99	332489.	142.	-7.82
6370	WEST SALEM	1073.	33188.	1104742.	1030.	565882.	527.	15.13	194958.	174.	-4.89
	*** COUNTY 33 - LAFAYETTE ***										
0161	ARGYLE	459.	46714.	512871.	1117.	147527.	321.	17.04	38680.	92.	-3.95
0364	BELMONT	585.	59924.	561624.	960.	73853.	126.	13.91	28481.	50.	-2.54
0427	BENTON	393.	27798.	387916.	987.	231711.	590.	14.30	37587.	104.	-4.78
0490	BLANCHARDVILLE	660.	45269.	586868.	889.	201891.	306.	12.89	66212.	104.	-3.63
1295	DARLINGTON	1327.	45228.	1374521.	1036.	459398.	346.	15.25	165115.	127.	-3.90
2240	GRATIOT	1022.	36910.	810743.	793.	377156.	369.	11.49	106963.	106.	-3.36
5362	SHULLSBURG	829.	42645.	726691.	877.	277478.	335.	12.71	81718.	104.	-3.18
	*** COUNTY 34 - LANGLADE ***										
0140	ANTIGO	4050.	25632.	3381242.	835.	2125250.	525.	12.10	479001.	116.	-3.97
1582	ELCHO	576.	63806.	589718.	1022.	42172.	73.	14.87	-1984.	-3.	-1.17
6440	WHITE LAKE	378.	24513.	374742.	991.	241648.	639.	14.36	45690.	136.	-5.74
	*** COUNTY 35 - LINCOLN ***										
3500	MERRILL	3950.	28485.	3763413.	953.	2210077.	560.	13.81	628763.	156.	-4.52
5754	TOMAHAWK	1875.	41410.	1512298.	807.	604735.	323.	11.69	264138.	139.	-3.18
	*** COUNTY 36 - MANITOWOC ***										
2828	KIEL	1790.	33146.	2041727.	1141.	988552.	552.	17.75	354791.	191.	-5.42
3290	MANITOWOC	5937.	55691.	6802824.	981.	1311963.	189.	14.21	772363.	113.	-3.16
3461	MISHICOT	1483.	28810.	1252501.	845.	729519.	492.	12.24	205228.	133.	-4.63
4760	REEDSVILLE	747.	46119.	693450.	928.	229885.	308.	13.46	97969.	132.	-3.74
5824	TWO RIVERS	3100.	40575.	2950610.	952.	1215124.	392.	13.80	551532.	179.	-4.07
5866	VALDERS	1190.	41629.	1063270.	894.	421802.	354.	12.95	170611.	138.	-3.61
	*** COUNTY 37 - MARATHON ***										
0196	ATHENS	735.	29050.	906527.	1233.	480806.	654.	19.94	179998.	242.	-1.81
1561	EDGAR	836.	23609.	773237.	925.	508488.	608.	13.41	132703.	160.	-6.53
3304	MARATHON	740.	33328.	807752.	1092.	398561.	539.	16.59	96799.	135.	-4.94
3787	MOSINEE	1900.	29589.	1766830.	930.	1009388.	531.	13.47	277143.	146.	-4.99
4970	ROTHSCHILD	4400.	32863.	4632214.	1053.	2365165.	538.	15.68	833262.	181.	-5.03
5467	SPENCER	931.	27340.	863179.	927.	521275.	560.	13.43	114006.	120.	-7.69
5628	STRATFORD	920.	28408.	910661.	990.	535899.	582.	14.34	141144.	158.	-6.26
6223	WAUSAU	9350.	48087.	9874867.	1056.	2832266.	303.	15.66	1580326.	171.	-3.84

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	*** COUNTY 38 - MARINETTE ***										
1169	COLEMAN	1103.	35136.	994632.	902.	488183.	443.	13.07	116434.	109.	-4.22
1232	STEPHENSON (CRIVITZ)	938.	41879.	952150.	1015.	371254.	396.	14.79	168558.	178.	-4.77
2212	GOODMAN	325.	32425.	293853.	904.	155718.	479.	13.11	41937.	139.	-4.06
3311	MARINETTE	3000.	40084.	3634568.	1212.	1299153.	433.	19.42	623929.	210.	-4.27
3969	NIAGARA	866.	37363.	770529.	890.	353432.	408.	12.89	181023.	216.	-3.39
4263	PEMBINE	325.	43386.	331479.	1020.	121424.	374.	14.90	54787.	168.	-4.13
4305	PESHTIGO	1070.	37760.	984479.	920.	445576.	416.	13.34	192590.	183.	-4.52
6230	WAUSAUKEE	650.	39710.	740367.	1139.	283212.	436.	17.71	89900.	139.	-4.38
	*** COUNTY 39 - MARQUETTE ***										
3689	MONTELLO	771.	53717.	831872.	1079.	166972.	217.	16.05	81359.	108.	-2.91
6335	WESTFIELD	1240.	47572.	1104479.	891.	343034.	277.	12.91	160914.	130.	-3.46
	*** COUNTY 40 - MILWAUKEE ***										
0721	BROWN DEER	3151.	41433.	3922246.	1245.	1284462.	408.	20.20	414811.	137.	-4.09
1253	CUDAHY	5200.	44769.	5813058.	1118.	1827595.	351.	17.12	868938.	168.	-4.11
1890	J2 FOX POINT	1050.	131837.	2120244.	2019.	-466126.	-444.	18.68	-543196.	-514.	2.96
1897	J8 FOX POINT	725.	110276.	1134047.	1564.	-108374.	-149.	15.54	-161084.	-219.	0.95
1900	FRANKLIN	3135.	20534.	3840963.	1225.	2569821.	820.	19.75	512625.	166.	-8.80
2177	GLENDALE UHS	2254.	227803.	3896459.	1729.	-313911.	-139.	8.20	-515431.	-227.	3.70
2184	J1 GLENDALE	1737.	169854.	2943001.	1694.	-1015310.	-585.	13.42	-1140050.	-656.	3.62
2226	GREENDALE	4200.	40065.	5177327.	1233.	1825231.	435.	19.92	513929.	127.	-4.65
2303	GREENFIELD	4829.	38756.	5603736.	1160.	2194545.	454.	18.22	603081.	125.	-3.86
3619	MILWAUKEE	123518.	42572.	138896260.	1125.	47607076.	385.	17.36	21968676.	180.	-4.11
4018	OAK CREEK	4950.	42195.	5539488.	1119.	1938519.	392.	17.24	773136.	158.	-4.14
5026	SAINT FRANCIS	2016.	32387.	2337583.	1160.	1149588.	570.	18.20	257512.	144.	-4.55
5355	SHOREWOOD	2249.	65256.	3167959.	1409.	-39414.	-18.	21.85	-217434.	-94.	0.11
5439	SOUTH MILWAUKEE	5150.	36959.	5574381.	1082.	2457417.	477.	16.38	707916.	140.	-4.73
6246	WAUWATOSA	9500.	81135.	13253071.	1395.	-1687540.	-178.	19.37	-2415088.	-254.	3.00
6300	WEST ALLIS	12729.	84665.	16512962.	1297.	-2198195.	-173.	17.36	-3191363.	-249.	2.19
6419	WHITEFISH BAY	3836.	47986.	4921669.	1283.	1129586.	294.	20.60	666895.	175.	-3.67
6470	HALES CORNERS	3026.	41679.	4033103.	1333.	1222952.	404.	22.28	377382.	129.	-4.43
	*** COUNTY 41 - MONROE ***										
0960	CASHTON	700.	32706.	638460.	912.	335863.	480.	13.22	95154.	140.	-4.46
3927	SHELDON (NORWALK)	562.	26205.	614645.	1094.	369556.	658.	16.64	65003.	130.	-5.61
5460	SPARTA	2533.	28023.	2388735.	943.	1418862.	560.	13.66	384104.	159.	-4.84
5747	TOMAH	3093.	26520.	2774214.	897.	1708079.	552.	13.00	387622.	128.	-4.83

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	*** COUNTY 42 - OCONTO ***										
2128	GILLETT	1020.	31001.	836188.	820.	460459.	451.	11.88	120440.	121.	-3.89
2961	LENA	610.	26590.	569016.	933.	349764.	573.	13.52	91130.	154.	-6.90
4067	OCONTO	1570.	25420.	1408831.	897.	889471.	567.	13.01	243249.	160.	-5.99
4074	OCONTO FALLS	1926.	29380.	1833526.	952.	1053047.	547.	13.79	266914.	139.	-5.06
5673	SURING	735.	48980.	742379.	1010.	214576.	292.	14.66	33584.	44.	-3.68
	*** COUNTY 43 - ONEIDA ***										
3640	JI MINOCQUA	643.	127130.	642397.	999.	-48874.	-76.	8.46	-91294.	-146.	0.98
3647	MINOCQUA UHS	791.	276735.	1327289.	1678.	-215923.	-273.	7.05	-281747.	-361.	0.36
4731	RHINELANDER	4115.	42125.	3712116.	902.	1445393.	351.	13.08	649359.	155.	-3.73
5733	THREE LAKES	740.	78474.	783898.	1059.	-45040.	-61.	14.27	-100292.	-137.	1.14
6720	JI WOODRUFF	364.	93298.	299632.	823.	29522.	81.	7.95	4252.	11.	-1.91
	*** COUNTY 44 - OUTAGAMIE ***										
0147	APPLETON	13500.	47043.	12975032.	961.	4129103.	306.	13.93	2353209.	176.	-3.79
1953	FREEDOM	1032.	37841.	1071091.	1038.	472590.	458.	15.33	177953.	168.	-5.48
2583	HORTONVILLE	1959.	33400.	1640346.	837.	846645.	432.	12.13	303330.	146.	-3.90
2748	KAUKAUNA	3482.	47279.	3574658.	1027.	1100896.	316.	15.03	804049.	229.	-4.71
2835	KIMBERLY	3240.	34783.	2957207.	913.	1466718.	453.	13.23	678970.	209.	-4.49
3129	LITTLE CHUTE	900.	30366.	833882.	927.	466975.	519.	13.43	159523.	176.	-4.97
5138	SEYMOUR	2430.	30372.	2636481.	1085.	1423301.	586.	16.44	411853.	170.	-6.50
5348	SHIOCTON	985.	23385.	888957.	902.	587695.	597.	13.08	150183.	158.	-6.57
	*** COUNTY 45 - OZAUKEE ***										
1015	CEDARBURG	3492.	40730.	3919847.	1123.	1456225.	417.	17.32	593243.	166.	-5.03
1965	FREDONIA	880.	43469.	1179103.	1340.	325338.	370.	22.32	126378.	141.	-5.04
2217	GRAFTON	2445.	43537.	3160771.	1293.	902105.	369.	21.22	403486.	159.	-3.94
3479	MEQUON	4486.	48540.	5492842.	1269.	1282362.	286.	20.25	662354.	143.	-3.96
4515	PORT WASHINGTON	3486.	37375.	3690958.	1059.	1629866.	468.	15.82	693128.	194.	-4.40
	*** COUNTY 46 - PEPIN ***										
0148	WATERVILLE	429.	16288.	383109.	893.	292617.	682.	12.95	57905.	123.	-6.28
1498	DURAND	1358.	33677.	1315300.	969.	677293.	499.	14.03	203532.	154.	-5.38
4270	PEPIN	560.	26116.	500220.	893.	310993.	555.	12.94	65905.	116.	-4.56
	*** COUNTY 47 - PIERCE ***										
1659	ELLSWORTH	2370.	30166.	2141849.	904.	1205692.	509.	13.09	356176.	144.	-5.02

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
1866	ELMWOOD	715.	26705.	683626.	956.	419141.	586.	13.85	119579.	165.	-5.38
4459	PLUM CITY	479.	36616.	496916.	1037.	228313.	477.	15.31	85504.	167.	-4.78
4574	PRESCOTT	1050.	30370.	981011.	934.	549206.	523.	13.54	163739.	151.	-6.61
4893	RIVER FALLS	2248.	39113.	2373717.	1056.	988734.	440.	15.75	366125.	157.	-4.09
5586	SPRING VALLEY	912.	27836.	961681.	1033.	555694.	609.	15.20	114923.	132.	-5.60
	*** COUNTY 48 - POLK	***									
0119	AMERY	1755.	31922.	1525854.	869.	819915.	467.	12.60	236865.	133.	-4.56
0238	MILLTOWN	1165.	41087.	1129132.	969.	456883.	392.	14.04	159894.	137.	-4.16
1120	CLAYTON	351.	30459.	381999.	1088.	205419.	585.	16.52	32430.	115.	-4.75
1127	CLEAR LAKE	734.	31706.	731904.	997.	395556.	539.	14.45	100401.	143.	-5.06
1933	FREDERIC	857.	25950.	971145.	1133.	580289.	677.	17.57	112571.	133.	-6.02
3213	LUCK	580.	33933.	626105.	1079.	305142.	526.	16.31	78925.	137.	-4.69
4165	OSCEOLA	1120.	27977.	1103168.	985.	655641.	585.	14.28	179622.	156.	-5.96
5019	SAINT CROIX FALLS	1100.	34392.	1135101.	1032.	560623.	510.	15.19	153793.	145.	-4.96
	*** COUNTY 49 - PORTAGE	***									
0105	ALMOND	470.	34801.	471400.	1003.	232710.	497.	14.53	79198.	173.	-5.15
0126	AMHERST	710.	26697.	611828.	862.	375143.	528.	12.49	104022.	144.	-4.28
0903	ROSHOLT	550.	34012.	633671.	1152.	296535.	539.	18.02	76839.	148.	-4.77
5607	STEVENS POINT	7600.	39311.	7090074.	933.	3050556.	401.	13.52	1428731.	184.	-6.02
	*** COUNTY 50 - PRICE	***									
4242	PARK FALLS	1227.	42554.	1063542.	867.	407568.	332.	12.56	218715.	177.	-3.27
4347	PHILLIPS	1400.	28811.	1314736.	939.	765766.	547.	13.61	214254.	155.	-6.63
4571	PRENTICE	815.	26991.	724090.	888.	440974.	541.	12.87	97310.	122.	-5.04
	*** COUNTY 51 - RACINE	***									
0777	BURLINGTON	3700.	47623.	3660161.	989.	1134199.	307.	14.34	639310.	172.	-3.97
1462	#1 DOVER	115.	55747.	98580.	857.	45470.	395.	8.28	42140.	365.	-5.41
4011	J7 NORWAY	165.	46449.	174428.	1057.	95650.	580.	10.28	81923.	498.	-4.49
4620	RACINE	30282.	36054.	31169821.	1029.	14657929.	484.	15.12	5195250.	176.	-4.49
4626	#14 RAYMOND	630.	46858.	428693.	680.	234448.	372.	6.58	188359.	299.	-6.57
4693	J1 RAYMOND	165.	69700.	140170.	850.	45787.	277.	8.21	33747.	207.	-3.27
5852	UNION GROVE UHS	951.	88350.	1231041.	1294.	705227.	742.	6.26	371081.	377.	-4.20
5853	J1 UNION GROVE	805.	33323.	791240.	983.	536677.	667.	9.49	302932.	379.	-7.25
6083	WATERFORD UHS	810.	97228.	989083.	1221.	524600.	648.	5.90	271853.	338.	-3.83
6104	J1 WATERFORD T	174.	42927.	157410.	905.	92117.	529.	8.74	57038.	327.	-8.12
6113	J1 WATERFORD V	1059.	49215.	901178.	851.	472552.	446.	8.22	381511.	361.	-8.26
6768	J2 YORKVILLE	445.	46072.	393801.	885.	218498.	491.	8.55	164948.	372.	-5.27

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	*** COUNTY 52 - RICHLAND ***										
2660	ITHACA	495.	26666.	535740.	1082.	319598.	646.	16.37	45991.	107.	-4.24
4851	RICHLAND CENTER	2103.	35740.	2123404.	1010.	1021340.	486.	14.66	327505.	165.	-4.55
	*** COUNTY 53 - ROCK ***										
0413	BELOIT	8531.	34099.	7438451.	895.	3864624.	453.	12.97	1414589.	172.	-4.11
0422	BELOIT-TURTLE	1560.	40970.	1828458.	1172.	934933.	599.	18.49	302408.	197.	-6.37
1134	CLINTON	1390.	48696.	1325393.	954.	390036.	281.	13.82	221082.	159.	-3.68
1568	EDGERTON	2393.	36331.	2378244.	994.	1125745.	470.	14.41	413007.	174.	-4.30
1694	EVANSVILLE	1509.	40902.	1619625.	1073.	622147.	412.	16.16	156048.	110.	-4.33
2695	JANESVILLE	13100.	39463.	13815153.	1055.	5688384.	434.	15.72	1921698.	148.	-5.02
3612	MILTON	2305.	36367.	2341788.	1016.	1100365.	477.	14.81	319847.	141.	-4.54
4151	ORFORDVILLE	1715.	31311.	1544061.	900.	843506.	492.	13.05	208429.	128.	-4.82
	*** COUNTY 54 - RUSK ***										
0735	BRUCE	890.	25308.	802601.	902.	508239.	571.	13.07	103279.	120.	-4.91
2856	LADYSMITH	1517.	25243.	1743641.	1149.	1055930.	696.	17.96	253655.	171.	-8.02
5757	TONY	967.	23767.	1111401.	1149.	698706.	723.	17.96	93231.	105.	-5.18
6410	WEYERHAUSER	330.	32333.	338399.	1025.	178002.	539.	15.03	41037.	124.	-5.26
	*** COUNTY 55 - SAINT CROIX ***										
0231	BALDWIN	1323.	31963.	1290414.	975.	692856.	524.	14.13	235692.	172.	-5.21
2198	GLENWOOD CITY	1058.	23621.	1082470.	1023.	708025.	669.	14.98	142579.	135.	-6.93
2422	HAMMOND	830.	33029.	880825.	1061.	445553.	537.	15.88	100737.	123.	-5.76
2611	HUDSON	2610.	34253.	2384402.	914.	1200736.	460.	13.24	343626.	126.	-4.33
3962	NEW RICHMOND	2389.	30782.	2348071.	983.	1300148.	544.	14.25	374262.	146.	-4.99
5432	SOMERSET	770.	24509.	824540.	1071.	520631.	676.	16.10	57111.	69.	-5.19
	*** COUNTY 56 - SAUK ***										
0280	BARABOO	2614.	41968.	2711075.	1037.	1031767.	395.	15.31	331041.	130.	-4.74
4753	REEDSBURG	2363.	42522.	2391704.	1012.	912857.	386.	14.72	339633.	143.	-4.31
5100	PRAIRIE DU SAC	2760.	37838.	2795335.	1013.	1256612.	455.	14.73	350390.	124.	-5.07
5523	SPRING GREEN	1814.	35101.	1886886.	1040.	907509.	500.	15.38	273609.	153.	-5.52
6354	IRONTON	610.	32833.	685137.	1123.	337870.	554.	17.34	63350.	111.	-4.72
	*** COUNTY 57 - SAWYER ***										
2478	HAYWARD	1686.	53528.	1642346.	974.	368340.	218.	14.12	214466.	128.	-5.02
6615	WINTER	615.	32418.	597729.	972.	316998.	515.	14.08	57466.	99.	-4.01

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	*** COUNTY 58 - SHAWANO ***										
0602	BONDUEL	1109.	38714.	1032818.	931.	453427.	409.	13.49	148528.	134.	-4.38
0623	BOWLER	580.	18924.	531395.	916.	385704.	665.	13.27	71720.	121.	-5.79
5264	SHAWANO	3247.	47201.	3320518.	1023.	1030784.	317.	14.94	449405.	143.	-3.97
5740	TIGERTON	500.	24726.	460330.	921.	295305.	591.	13.35	51785.	112.	-4.25
6692	WITTENBERG	1675.	21592.	1853505.	1107.	1240477.	741.	16.95	[illegible]	154.	-[illegible]
	*** COUNTY 59 - SHEBOYGAN ***										
1029	CEDAR GROVE	947.	45999.	1140137.	1204.	312512.	330.	19.00	180985.	188.	-3.52
1631	ELKHART LAKE	760.	40976.	816401.	1074.	312466.	411.	16.18	143188.	190.	-4.20
2205	HOWARDS GROVE	922.	29874.	930094.	1009.	526779.	571.	14.64	181838.	193.	-7.13
2362	KOHLER	553.	151300.	1035099.	1872.	-630847.	-1141.	19.91	-671963.	-1217.	8.65
4137	OOSTBURG	866.	41161.	906653.	1047.	352757.	407.	15.54	155086.	180.	-4.17
4473	PLYMOUTH	2450.	42696.	2590838.	1057.	939960.	384.	15.78	448218.	182.	-5.18
4661	RANDOM LAKE	1245.	39699.	1400026.	1125.	541551.	435.	17.37	197730.	160.	-4.17
5271	SHEBOYGAN	11140.	43095.	12086876.	1085.	4205708.	378.	16.42	2153596.	195.	-3.74
5278	SHEBOYGAN FALLS	2050.	35673.	2245980.	1096.	1025611.	500.	16.69	421834.	205.	-5.31
	*** COUNTY 60 - TAYLOR ***										
2135	GILMAN	1005.	20088.	972545.	968.	689174.	686.	14.04	109376.	115.	-5.36
2439	MEDFORD	2435.	27928.	2205286.	906.	1313142.	539.	13.12	309787.	136.	-5.15
4725	RIB LAKE	720.	19999.	631454.	877.	448421.	623.	12.71	88782.	125.	-3.58
	*** COUNTY 61 - TREMPEALEAU ***										
0154	ARCADIA	1000.	40297.	924526.	925.	384626.	385.	13.40	165905.	162.	-3.85
0443	BLAIR	719.	26135.	741976.	1032.	456567.	635.	15.19	118331.	159.	-6.13
1600	STRUM	924.	22044.	864087.	935.	587897.	636.	13.56	142735.	151.	-5.91
2079	GALESVILLE	1510.	27533.	1496063.	991.	899161.	595.	14.36	210302.	140.	-4.84
2682	INDEPENDENCE	400.	44504.	468580.	1171.	141872.	355.	18.35	61632.	153.	-4.03
4186	OSSEO	1275.	24963.	1312271.	1029.	830979.	652.	15.12	171416.	125.	-5.03
4676	WHITEHALL	971.	30088.	1440822.	1484.	635761.	706.	25.84	259883.	268.	2.35
	*** COUNTY 62 - VERNON ***										
1421	DE SOTO	897.	27029.	899655.	1009.	546773.	613.	14.64	117390.	134.	-5.19
2541	HILLSBORO	801.	32949.	841913.	1051.	429184.	536.	15.64	133532.	173.	-5.14
2661	LA FARGE	418.	22700.	444431.	1063.	293317.	702.	15.93	48266.	146.	-5.45
5960	VIOLA	669.	27772.	791973.	1184.	443225.	663.	18.77	83966.	151.	-6.11
6685	VIROQUA	1820.	29913.	1935270.	1063.	1068121.	587.	15.93	286495.	160.	-5.95
6821	WESTBY	1453.	28816.	1432524.	986.	834349.	574.	14.29	222528.	158.	-5.37

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
	••• COUNTY 63 - VILAS •••										
0616	01 ARBOR JUNCTION	245.	269784.	358527.	1463.	-247749.	-1011.	9.17	-266759.	-1081.	3.54
1827	EAGLE RIVER	1475.	93417.	1501327.	1018.	-218182.	-148.	11.85	-319324.	-218.	1.93
1848	#1 FLAMBEAU	369.	100529.	403310.	1093.	7769.	21.	10.66	-17991.	-49.	-0.31
4333	PHELPS UHS	70.	253924.	128683.	1838.	-18031.	-258.	8.25	-24103.	-346.	0.55
4340	#1 PHELPS	133.	133644.	128810.	968.	-12507.	-94.	7.95	-21677.	-166.	0.13
	••• COUNTY 64 - WALWORTH •••										
1260	01 DARIEN	355.	76537.	348074.	980.	90645.	255.	9.47	65795.	185.	-3.40
1337	01 DELAVAN	1430.	89712.	1371678.	959.	182770.	128.	9.27	80500.	58.	-1.71
1477	DELAVAN UHS	928.	167521.	1478049.	1593.	221940.	239.	8.08	140276.	151.	-1.88
1561	EAST TROY	1765.	67863.	1893423.	1073.	539866.	306.	16.03	223619.	126.	-4.53
1638	ELKHORN	1950.	57180.	2057192.	1055.	325421.	167.	15.53	178513.	91.	-3.16
1687	01 FONTANA	386.	131951.	439926.	1202.	-55520.	-152.	10.26	-79880.	-222.	0.26
1746	04 GENEVA	119.	194310.	155742.	1305.	-57665.	-483.	9.20	-65375.	-553.	2.16
1841	02 GENOA CITY	359.	65503.	362679.	1010.	133134.	371.	9.76	108074.	301.	-6.05
1904	LAKE GENEVA UHS	1008.	203452.	1540279.	1528.	-6998.	-7.	7.54	-93854.	-95.	-0.34
2445	01 LAKE GENEVA	1315.	102225.	1347300.	1025.	16596.	13.	9.90	-75314.	-57.	-0.59
2547	04 LINN	139.	172823.	183479.	1320.	-56231.	-390.	9.90	-63891.	-460.	1.61
2556	05 LINN	169.	182588.	222130.	1346.	-74799.	-453.	9.86	-85929.	-523.	2.21
4334	01 SHARON	350.	40619.	321421.	918.	195835.	560.	8.88	131509.	370.	-8.88
4513	WALWORTH UHS	641.	210145.	878466.	1370.	-4447.	-7.	6.55	-60503.	-95.	-0.21
4550	05 WALWORTH 5	136.	87727.	138362.	1330.	12855.	124.	13.76	5645.	54.	-0.80
4557	01 WALWORTH V	435.	75871.	453587.	1043.	121028.	278.	10.08	89458.	208.	-3.50
4661	WHITEWATER	2290.	54537.	2773084.	1211.	438661.	192.	18.69	215346.	95.	-3.64
4697	WILLIAMS BAY	515.	84998.	758914.	1474.	-120580.	-234.	20.09	-159340.	-310.	1.88
	••• COUNTY 65 - WASHBURN •••										
0441	BIRCHWOOD	326.	58063.	362005.	1110.	47869.	147.	16.60	37023.	113.	-3.16
1456	MINONG	464.	52098.	421902.	909.	103364.	223.	13.18	56411.	120.	-4.09
4326	SHELL LAKE	691.	28214.	709891.	1027.	415893.	602.	15.08	84628.	130.	-5.70
4676	SPOONER	1645.	36668.	1742526.	1059.	787577.	479.	15.83	169550.	103.	-4.09
	••• COUNTY 66 - WASHINGTON •••										
1407	01 ERIN	232.	64000.	183836.	792.	70197.	303.	7.65	63237.	273.	-5.85
2758	GERMANTOWN	3030.	33342.	3744478.	1236.	1724574.	569.	19.99	332483.	105.	-6.03
2436	HARTFORD UHS	1720.	112191.	2211071.	1286.	1012672.	589.	6.21	792119.	453.	-3.73
2443	01 HARTFORD	1420.	72685.	1908562.	1344.	422263.	297.	14.40	321953.	227.	-3.84
2800	KEWAUNEE	2114.	60079.	2218002.	1049.	896912.	424.	15.59	388526.	176.	-3.10
4809	02 RICHFIELD	477.	49266.	645608.	934.	233344.	489.	9.02	201914.	419.	-7.83
4817	07 RICHFIELD	110.	64556.	116326.	1058.	43304.	394.	10.28	40034.	364.	-6.05
4963	011 RICHFIELD	135.	82561.	123224.	913.	24932.	185.	8.82	21002.	155.	-2.14

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
5390	SLINGER	2014.	37541.	1942547.	965.	885738.	440.	13.98	324300.	159.	-4.80
6307	WEST BEND	6300.	48118.	8294278.	1317.	1831708.	291.	21.32	875953.	135.	-4.07
	*** COUNTY 67 - WAUKESHA ***										
0714	BROOKFIELD	10659.	52998.	14332094.	1345.	2188862.	205.	21.50	1342087.	127.	-3.41
1335	97 DELAFIELD	144.	81716.	173946.	1208.	29506.	205.	12.27	18376.	135.	-5.84
1359	J2 NASHOTAH	188.	91032.	226370.	1204.	19435.	103.	12.09	6625.	33.	-0.95
1372	J6 DELAFIELD	101.	108248.	108781.	1076.	-2320.	-23.	10.15	-9300.	-93.	0.33
1376	WALES (DELAFIELD)	2560.	42600.	3084963.	1205.	985267.	385.	19.25	208645.	78.	-4.65
2420	LISBON (HAMILTON)	4200.	33154.	5286646.	1259.	2427222.	578.	20.53	554230.	130.	-5.57
2450	MERTON UHS	1232.	130050.	1993818.	1618.	627256.	509.	8.53	527288.	421.	-3.30
2457	J3 HARTLAND	498.	55510.	532308.	1069.	243027.	488.	10.46	207047.	418.	-9.85
3122	J2 LISBON	215.	46402.	203302.	946.	112203.	522.	9.13	94345.	424.	-10.46
3437	MENOMONEE FALLS	8020.	34655.	9420260.	1175.	4264157.	532.	18.55	1294646.	165.	-4.66
3510	J8 MERTON	217.	90214.	260590.	1201.	24471.	113.	12.06	9421.	43.	-1.77
3514	J7 MERTON	214.	77341.	240530.	1124.	55400.	259.	11.19	40630.	189.	-3.96
3528	J9 MERTON	405.	49911.	388722.	960.	201192.	497.	9.28	142484.	351.	-9.20
3542	J4 MERTON	244.	108381.	284348.	1165.	-10822.	-44.	11.16	-28462.	-114.	-1.72
3822	MUKWONAGO	3200.	33546.	3637523.	1137.	1741997.	544.	17.66	387768.	117.	-6.10
3857	MUSKEGO	4129.	27303.	4840441.	1172.	2755025.	667.	18.50	672056.	165.	-5.89
3925	NEW BERLIN	6780.	36913.	8539623.	1260.	3395826.	501.	20.55	793971.	120.	-4.42
3976	VERNON (NORRIS FARM)	58.	5595.	87054.	1501.	78523.	1354.	26.29	36344.	627.	-127.18
4060	OCONOMOWOC	5330.	46713.	6004649.	1127.	1711559.	321.	17.24	544275.	104.	-4.16
4312	PEWAUKEE	1609.	40297.	2062584.	1282.	695754.	432.	21.08	153805.	100.	-4.39
6174	WAUKESHA	12700.	46306.	11491943.	905.	3778523.	298.	13.12	1744245.	137.	-3.84
	*** COUNTY 68 - WAUPACA ***										
1141	CLINTONVILLE	2045.	39529.	2007935.	982.	857616.	419.	14.23	341077.	167.	-4.35
2639	IOLA	655.	36119.	680359.	1039.	317309.	484.	15.35	100006.	156.	-4.98
3276	MANAWA	995.	35433.	1013151.	1018.	489167.	492.	14.86	165592.	162.	-5.12
3318	MARION	1053.	25661.	923245.	877.	580036.	551.	12.70	122043.	115.	-4.29
3955	NEW LONDON	2490.	33194.	2268916.	911.	1177716.	473.	13.20	364564.	148.	-4.54
6195	WAUPACA	2004.	41116.	1605505.	801.	648767.	324.	11.61	197105.	100.	-5.06
6384	WEYAUWEGA	1080.	47821.	1260939.	1168.	326332.	302.	18.10	151263.	137.	-3.64
	*** COUNTY 69 - WAUSHARA ***										
4375	PLAINFIELD	830.	42163.	741193.	893.	288239.	347.	12.94	117879.	143.	-3.53
6237	WAUTOMA	1435.	41216.	1399935.	976.	563770.	393.	14.14	246203.	173.	-4.72
6475	WILD ROSE	680.	50812.	667069.	981.	175868.	259.	14.22	103367.	153.	-4.47
	*** COUNTY 70 - WINNEBAGO ***										
3430	MENASHA	4302.	47684.	3801184.	884.	1174706.	273.	12.80	848581.	195.	-4.01
3892	NEENAH	7490.	47319.	8054663.	1075.	2349518.	314.	16.10	1313816.	176.	-4.09
4098	OMRO	1528.	32009.	1307938.	856.	701432.	459.	12.40	181693.	120.	-4.22

PROJECTED IMPACT OF TASK FORCE RECOMMENDATIONS
IN 1973-74 SCHOOL YEAR

DIST CODE	DISTRICT NAME	MEMBERSHIP	EQUALIZED VALUATION PER PUPIL	TOTAL COST	TOTAL COST PER PUPIL	TOTAL AID	TOTAL AID PER PUPIL	TAX RATE	TOTAL AID DIFFERENCE	AID PER PUPIL DIFFERENCE	TAX DIFFERENCE
4179	OSHKOSH	10397.	49625.	11324742.	1089.	2890402.	278.	16.35	1848492.	179.	-3.70
6608	WINNECONNE	1730.	39108.	1526403.	882.	661400.	382.	12.78	233307.	134.	-3.63
	*** COUNTY 71 - WOOD ***										
0203	AUBURNDALE	1129.	22932.	1088727.	964.	727117.	644.	13.97	180229.	158.	-6.52
3339	MARSHFIELD	4400.	41356.	4290343.	975.	1718661.	391.	14.13	621397.	143.	-4.93
3906	NEKOOSA	1470.	54951.	1834388.	1248.	266391.	181.	19.41	130422.	88.	-3.75
4354	PITTSVILLE	1121.	18456.	1092701.	975.	800600.	714.	14.12	182496.	167.	-7.37
4503	PORT EDWARDS	825.	67557.	1089859.	1321.	-33893.	-41.	20.16	-96280.	-117.	2.14
6685	WISCONSIN RAPIDS	7285.	39418.	6947446.	954.	2978231.	409.	13.82	1373826.	190.	-4.01

74	SCHOOLS WITH SOME NEGATIVE AID =$	-2659390.
30	SCHOOLS WITH NET NEGATIVE AID =$	-8551079.
	TOTAL NEGATIVE AID =$	-11210469.
	TOTAL POSITIVE AID =$	376200544.
	GPR COST =$	364990075.

STATE AID COMPUTATION

SUMMARY OF TASK FORCE PROPOSAL (CTL=43.49)

	MEM	EQ VAL	COST	AID		
STATE TOTALS	962482.	40833250300.	1030415197.	364990075.		
K-12	927465.	38845931136.	986982539.	358214676.	PCT	107.
INTEGRATED	927465.	38845931136.	986982539.	358214676.	GVM	69000.
POSITIVE	896381.	36219714542.	945185759.	364052348.	SCC	1007.
NEGATIVE	31084.	2626216594.	41796780.	-5837672.	FAM	0.
BASIC	0.	0.	0.	0.	GVM	69000.
POSITIVE	0.	0.	0.	0.	SCC	1007.
NEGATIVE	0.	0.	0.	0.	FAM	0.
UHS	12079.	1987319172.	17679314.	3221717.	PCT	107.
INTEGRATED	12079.	1987319172.	17679314.	3221717.	GVM	207000.
POSITIVE	7315.	897396689.	9908141.	3781027.	SCC	1375.
NEGATIVE	4764.	1089922483.	7771173.	-559310.	FAM	0.
BASIC	0.	0.	0.	0.	GVM	207000.
POSITIVE	0.	0.	0.	0.	SCC	1375.
NEGATIVE	0.	0.	0.	0.	FAM	0.
K-8	22938.	1987319164.	25753343.	3553682.	PCT	107.
INTEGRATED	21907.	1918028964.	24846471.	3237461.	GVM	103500.
POSITIVE	16240.	1075999962.	16125640.	5391558.	SCC	1046.
NEGATIVE	5667.	842029002.	8720831.	-2154097.	FAM	0.
BASIC	1031.	69290200.	906873.	316221.	GVM	103500.
POSITIVE	1031.	69290200.	906873.	316221.	SCC	1046.
NEGATIVE	0.	0.	0.	0.	FAM	0.

NEGATIVE STATE AID	-8551079.
POSITIVE STATE AID	373541154.

GLOSSARY

ASSESSED VALUATION - the value placed on a taxable general property by the local assessor as of May 1 each year. The assessed valuation divided by the equalized or full valuation indicates the assessment ratio or average level at which property has been valued by the local assessor for property tax purposes.

ADM - Average Daily Membership is the average number of students enrolled. Kindergarten ADM equals one-half the enrollment because it is a half-day program. ADM for aid purposes is the number of resident pupils enrolled on the third Friday in September plus equivalent summer school enrollments.

CAPITAL OUTLAY - school sites, facilities and equipment financed by taxation of a district's actual property valuation.

DISTRICT - See School Districts

EQUALITY OF EDUCATIONAL OPPORTUNITY - The availability of public education may not be a function of wealth (property valuation) other than the wealth of the state as a whole.

EQUALIZATION AID - See General State Aids

EQUALIZED VALUATION - or full valuation is the district valuation as certified to the State Superintendent by the Bureau of Property Tax of the Wisconsin Department of Revenue, which is charged with the responsibility for determining the actual market value of all the general property in each taxation district as of May 1 each year. The previous year's equalized valuation is used as a basis for pro-rating school tax levies to the various municipalities in the district and for determining state aids.

FLAT AID - See General State Aids

FULL VALUATION - See Equalized Valuation

GUARANTEED VALUATION - the valuation set by the legislature for state aid purposes; the valuation needed to support a good educational program.

MILL RATE (dollars per thousand) - total local revenues from property taxes as a percentage of full value of property taxable for schools.

OPERATING COSTS, NET CURRENT - the total operating budget less "deductible receipts" or receipts other than the local levy and general state aids.

OPERATING COSTS PER PUPIL ADM - total net operating costs divided by the number of students in average daily membership.

SCHOOL DISTRICTS - or administrative units - are the territorial units for school administration. Education is a state function and school districts are agencies of the state and derive all of their powers from the state. School districts are classed as COMMON SCHOOL DISTRICTS, UNION HIGH SCHOOL DISTRICTS, UNIFIED DISTRICTS, CITY SCHOOL DISTRICTS, JOINT SCHOOL DISTRICTS and SPECIAL CHARTER DISTRICTS. In Wisconsin, all school districts except city school districts are fiscally independent, and have revenue-raising powers. A city school district is fiscally dependent upon a city council if the district boundaries are coterminous with the city's, or a fiscal board which includes the city council plus village presidents and town chairman when area outside the city is included in the district. A joint school district is a school district whose territory is not wholly in one municipality.

STATE AIDS, GENERAL - aids paid to school districts by the state based on enrollments, district valuation , net operating costs and district classification. The purpose of state aids is to provide reasonable equality of educational opportunity for all children of the state and to provide some relief from the general property tax as a source of public school revenue.

VALUATION PER RESIDENT PUPIL - the total equalized valuation divided by the total resident pupils ADM equals the per pupil valuation or the valuation behind each pupil. This is an indication of a district's ability to support education.

WEALTH - a district's equalized property valuation per pupil. A wealthy district is defined in this report as one whose per pupil valuation exceeds the guarantee ($52,000 for 1972-73).

2500 - 42 - 4E 30029